

LOCAL TAXATION (IRELAND) RETURNS.

R E T U R N S

OF

LOCAL TAXATION IN IRELAND

FOR THE

YEAR 1895,

COLLECTED AND COMPILED, BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT,

BY

THE LOCAL GOVERNMENT BOARD FOR IRELAND.

Presented to Parliament by Command of Her Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. TOTAL AMOUNT OF LOCAL TAXATION IN IRELAND.

THE local taxation of Ireland, making the deductions ascertained to be necessary on account of duplicate entries, and supplying the absence of a certain return* by the latest information available, may be set down for the year 1895 at £3,842,005, being an increase of £92,583, or 2·4 per cent., on the amount in the previous year.

The various local rates and taxes are arranged in the following table to show the distribution of this amount under the heads of Rates on real property, Tolls, fees, stamps and dues, and other sources of receipt, apart from loans, and grants from the Imperial taxes; as also the increase or decrease in the amount of each branch of taxation compared with the year 1894.

| Local Taxes. | Rates on real property. | Tolls, fees, stamps, and dues. | Other receipts. | Total. | Increase or decrease compared with 1894. | Decrease or increase compared with 1894. |
|--|------------------------------------|--------------------------------|--------------------|------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Grand Jury Com. | £ 1,263,539 | — | £ 14,349 | 1,278,188 | 50,001 | — |
| Poor rate, | 1,025,619 | — | 45,359 | 1,070,978 | 27,773 | — |
| Town taxes, | 542,788 | 47,176 | 183,074 | 873,038 | 66 | — |
| Belfast Water rate, | 27,918 | — | 22,809 | 50,727 | 5,217 | — |
| Ratland-square tax (Dublin), | 281 | — | — | 281 | 6 | — |
| Dublin Metropolitan Police taxes, | 56,268 | 10,362 | 3,374 | 50,004 | — | 972 |
| Dublin Port and Docks Board taxes, | 8,742 | — | 451 | 9,193 | 4,155 | — |
| Court Leet Presentments, | — | — | — | — | — | — |
| Burial board receipts, | — | 83 | 134 | 207 | 61 | — |
| Fees of Clerks of the Peace, | — | 2,415 | — | 2,415 | — | 769 |
| Fees of Clerks of the Crown, | — | 310 | — | 310 | — | 91 |
| Petty Sessions stamps and Crown fines, | — | 48,805 | 5,821 | 55,777 | — | 607 |
| Dogs licence duty, | — | 41,979 | 389 | 42,368 | 514 | — |
| Harbour taxation, | — | 312,198 | 22,744 | 374,940 | 7,802 | — |
| Inland navigation taxation, | — | 2,740 | 2,612 | 5,352 | — | 112 |
| Light dues, and fees under Merchants Shipping Act, | — | 19,627 | — | 19,627 | — | 464 |
| Total, | 1894. 3,005,455 1895. 3,941,540 | 486,844 490,557 | 349,705 317,525 | 3,842,005 3,748,423 | Not increase. 92,583 | — |
| Increase, | 63,915 | — | 32,381 | 92,583 | — | — |
| Decrease, | — | 2,713 | — | — | — | — |

* See notes at foot of Table II. on pages 24 and 25.

The amount of the local taxation of Ireland in the year 1895 was therefore produced as follows :

| | £ | Per cent. |
|--|-------------------|-------------------------------|
| Rates on real property, | 3,005,455 | or 78.23 of the total amount. |
| Tolls, Fees, Stamps, and Dues, | 486,844 | " 12.67 " " |
| Other receipts, | 349,706 | " 9.1 " " |
| Total, | <u>£3,842,005</u> | <u>100</u> |

Of the other receipts included in the taxation of 1895, amounting to £349,706, a considerable portion has been derived from certain sources which are referred to under the following heads, (a) and (b).

GAS AND WATER UNDERTAKINGS (a.)

Gas.

The revenues arising from the gas undertakings which are in the hands of certain town authorities are dealt with in the returns of local taxation in the following manner. The gas accounts are kept apart from the other accounts of these authorities, and in any case in which a profit has accrued on a year's transactions after providing for the lighting of the town, this profit, unless otherwise applied by the town authority, is brought forward in aid of the local rate, and is included in the abstract of the town accounts given in the appendices under the head of other receipts. The total amount of such profits included in column 4 of the foregoing table for the year 1895 is £11,182.

Water.

The receipts connected with water undertakings in the hands of local taxing authorities are two-fold,—those produced by poundage rates assessed on valuation, and those arising from sales of water, water rents, &c. The latter are included under the head of other receipts in the returns of local taxation, and in 1895 they amounted to £66,979.

As regards the sums produced by public and domestic water rates assessed on valuation, it is to be noted that these are included in the amount given under the head of rates on real property, but the accounts of these rates are not always kept separately, and therefore it is not possible to determine with accuracy the amount produced by each of them in the course of a year. It is, estimated, however, that of the total amount of water rates appearing in the accounts of 1895, viz., £115,970, a sum of £67,883 was for water supplied for private purposes.*

BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY (b.)

The contributions paid by the Treasury to local authorities in respect of rates on Government property are also included in other receipts, and the amount thereof in the accounts of 1895 was £35,833. The distribution of this sum among the local taxing bodies was as follows:—

| | £ |
|--|----------------|
| Town Authorities, | 20,415 |
| Boards of Guardians, | 8,765 |
| Grand Juries, | 5,300 |
| Dublin Port and Docks Board, | 413 |
| Total, | <u>£35,833</u> |

The bounty in lieu of rates on Government property has been paid to local taxing bodies in Ireland in each year since 1874.

* The water rates in the accounts of 1894 amounted to £117,297, of which, approximately, a sum of £73,770 was for water supplied for private purposes.

GRANTS FROM THE IMPERIAL TAXES IN AID OF LOCAL RATES.

In addition to the contributions paid by the Treasury to local authorities as rates on Government property, the following grants from the Imperial taxes were made to the three authorities first named hereafter in respect of the year ended the 31st of March, 1895. In the remaining cases the sums named appear in the accounts of the year 1895. The grants marked (a) and (c) have been paid each year since 1867, those marked (b) and (d) in each year since 1875, the amounts necessarily varying in each year. As already observed the grants from the Imperial taxes in aid of local rates are not included in the amount of the year's taxation given on page 5.

| | | £ |
|--|--|---------|
| BOARDS OF GUARDIANS, | (a) One half the salaries of medical officers of Dispensary Districts and of Workhouses, and one half the cost of medicines, | 74,326 |
| | (b) A proportionate amount of salaries paid in Rural Sanitary Districts under the Public Health Acts, as fixed by scale, | 11,569 |
| | (c) The salaries of teachers in Workhouses, | 9,381 |
| | Grant under the Probate Duties (Scotland and Ireland) Act, 1888, | 92,867 |
| | Grant under the Local Taxation (Customs and Excise) Act, 1890, paid to 20 Unions, which are contributory Unions as defined by the National School Teachers Act, 1875, | 16,526 |
| GRAND JURIES, | Grant under the Probate Duties (Scotland and Ireland) Act, 1888, | 15,143 |
| URBAN SANITARY AUTHORITIES (d) | A proportionate amount of the salaries paid in Urban Sanitary Districts under the Public Health Acts, as fixed by scale, | 4,750 |
| | Grant under the Probate Duties (Scotland and Ireland) Act, 1888, to the Governing Bodies of thirty-two towns,* who maintain their own roads and streets, to the exclusion of Grand Juries, | 17,422 |
| HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS, | | 18,116 |
| NAVIGATIONS UNDER COMMISSIONERS OF PUBLIC WORKS, | | 403 |
| CLERKS OF THE PEACE, | | 1,038 |
| CLERKS OF THE CROWN, | | 1,038 |
| Total, | | 322,244 |

* These towns, and the amount of Probate Duty Grant received by each of them, will be found in the table on page 58.

TABLE SHOWING THE AMOUNT RAISED BY LOCAL TAXATION IN EACH OF THE LAST TWENTY-ONE YEARS.

| YEAR. | Total taxation of Ireland. | Increase on amount in preceding year. | Decrease on amount in preceding year. | Increase per cent. | Decrease per cent. |
|-------------|-------------------------------|---|---|-----------------------|-----------------------|
| | £ | £ | £ | | |
| 1875. . . . | 3,192,945 | 45,617 | — | 1·5 | — |
| 1876. . . . | 3,242,093 | 49,148 | — | 1·5 | — |
| 1877. . . . | 3,166,113 | — | 75,980 | — | 2·4 |
| 1878. . . . | 3,351,422 | 85,309 | — | 2·7 | — |
| 1879. . . . | 3,368,113 | 116,691 | — | 3·6 | — |
| 1880. . . . | 3,392,541 | — | 75,572 | — | 2·2 |
| 1881. . . . | 3,391,430 | 98,829 | — | 3 | — |
| 1882. . . . | 3,534,579 | 143,249 | — | 4·2 | — |
| 1883. . . . | 3,778,316 | 243,536 | — | 6·9 | — |
| 1884. . . . | 3,788,940 | 10,525 | — | ·3 | — |
| 1885. . . . | 3,521,120 | — | 167,820 | — | 4·4 |
| 1886. . . . | 3,492,572 | — | 128,448 | — | 3·6 |
| 1887. . . . | 3,540,103 | 47,431 | — | 1·4 | — |
| 1888. . . . | 3,575,472 | 35,369 | — | 1 | — |
| 1889. . . . | 3,503,207 | 57,735 | — | 2·5 | — |
| 1890. . . . | 3,589,093 | — | 104,114 | — | 2·8 |
| 1891. . . . | 3,503,519 | — | 55,574 | — | 1·5 |
| 1892. . . . | 3,590,239 | 35,720 | — | 2·4 | — |
| 1893. . . . | 3,794,434 | 114,195 | — | 3·2 | — |
| 1894. . . . | 3,749,422 | 44,938 | — | 1·2 | — |
| 1895. . . . | 3,543,005 | 22,583 | — | 2·4 | — |

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, to correspond with the arrangement in column 1 of the table on page 5, and such observations as appeared to be necessary in regard to the nature and extent of taxation, the rating powers conferred on local authorities, the areas of taxation enlarged in certain cases by the legislation of 1896, the poundage rates made for the expenditure of 1895, &c., are prefixed in each case :—

- I. County taxation.
- II. Union „
- III. Municipal „
- IV. Taxation in districts chiefly municipal, but not levied by municipal bodies.
- V. Receipts of Burial Boards.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs' Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Mercantile Marine Fund.

I.—COUNTY TAXATION.

GRAND JURY CESS.

One of the oldest of the local taxes in Ireland and that which produces the largest amount of taxation is the poundage rate on real property called Grand Jury Cess, or County Cess. The area of incidence in the case of this rate is, in counties other than counties of cities and of towns, the Barony or half Barony, and in counties of cities and of towns the County; and, as there are 328* baronies and half baronies, and 8 counties of cities and of towns, there are 334 separate areas of taxation for the purposes of county administration.

The cess is levied on the occupier according to the area of taxation in which his holding is situated, but in the case of any tenancy created since the 1st of August 1870 of which the valuation does not exceed £4, it is provided by the Landlord and Tenant Act of that year that the cess shall be payable by the immediate lessor,—a similar provision in regard to poor rate having been enacted in 1843. Section 65 of this Statute, moreover, with respect to lettings made at any date subsequent to its enactment, applied to Grand Jury Cess the principle of dividing the rate equally between the rated occupier and owner by enabling the former to deduct one-half the cess paid by him from his rent; an arrangement which has been in operation in regard to the poor rate since the introduction of the Poor Laws in 1838.

PRESENTMENTS.

The purposes to which Grand Jury Cess is applied, and the gross amount of the presentments passed in 1895 for each branch of county expenditure are shown in the following summary of the table on pages 22 and 23.

| | £ | Per centage of total. |
|---|------------|-----------------------|
| Roads, footways, bridges, &c., | 766,915 | 51.29 |
| Maintenance of lunatic asylums, | 165,945 | 11.1 |
| Miscellaneous, | 231,367 | 15.47 |
| Salaries of County officers, | 98,313 | 6.67 |
| Prison expenses, | 17,337 | 1.16 |
| In discharge of debt:— | | |
| To Government, | £80,400 | |
| To others than Government, | 7,290 | |
| | 87,690 | 5.85 |
| Infirmaries, hospitals, &c., | 83,195 | 5.53 |
| Extra police, | 91,811 | 6.16 |
| Valuation, | 8,000 | .54 |
| Erection and repairs of Court and Sessions' houses, | 10,446 | .7 |
| Police for weights and measures, | 4,382 | .29 |
| Total, | £1,495,251 | 100 |

The re-presentments and credits available towards this total amounted to £171,939, and the deduction of this sum left a net amount of £1,323,312 to be levied in 1895, an increase of £12,609 on the amount of the levy in 1894.

The sums presented for the construction, maintenance, and repairs of roads, footways, bridges, &c., in the year 1895 amounted to £766,915, being £969 less than in the preceding year, and forming, as will be seen by the foregoing summary, 51.29 per cent. of the total presentments, that is, practically about one-half, as is usually the case. The next largest sum is that under the heading miscellaneous, amounting to £231,367, and in this is included the cost of registration of Parliamentary Voters, Jurors' expenses, compensation for malicious injuries, cost of collection of the cess, printing, &c. The presentments for lunatic asylums amounted to £165,945, being £17,165 in excess of the amount in the preceding year, and for prison expenses to £17,337. The

* The actual number is 327, but two baronies in the county of Carlow are united for purposes of taxation.

cost of the maintenance of prisons in Ireland was formerly borne by the Grand Jury Cess, but under the General Prisons Act, 1877, it is now defrayed from moneys voted by Parliament, and the foregoing sum provides chiefly for the annuities paid to former prison officers, £12,830 being required for this purpose, as against £13,050 in 1894. The presentments for extra police amounted to £21,811, being £4,370 less than in the preceding year.* The charge for valuation in each county is fixed by the Act 37 and 38 Vic., cap. 70, at the respective amounts given in column 12 of the table on page 23, making a total of £8,000. The presentments under the remaining heads do not call for any special observations, and exhibit no very marked differences from the amounts under the corresponding heads in the returns of the preceding year.

POUNDAGE OF GRAND JURY CESS.

The average poundage of the Grand Jury Cess levied in 1895 in each county, and county of a city, and county of a town is given in column 20 of the table on page 23, and it will be seen thereby that the highest average was reached in Kerry, viz., 4s. 8½d., and the lowest in Meath, viz., 1s. 0½d., while the average for the whole of Ireland was 2s. 1d. By provinces, the average cess ranged in Ulster from 1s. 8d. in Fermanagh to 3s. 5½d. in Donegal, in Munster from 1s. 3½d. in Limerick county of the city to 4s. 6½d. in Kerry, in Leinster from 1s. 0½d. in Meath to 3s. 7d. in Kilkenny county of the city, and in Connaught from 1s. 8½d. in Roscommon to 2s. 9½d. in Leitrim.

The average poundages of the cess levied in the preceding year are given in column 21 of the same table for the purpose of comparison.

RECEIPTS OF COUNTY AUTHORITIES.

The receipts of each county authority during 1895, with the exception of those of the counties of the cities of Cork, Dublin and Limerick, will be found in a table on page 24 which has been compiled from the abstracts of county accounts furnished by the Auditors of the Local Government Board, and they are summarized as follows:—

| Receipts. | £ | Per centage of total. |
|---|------------|-----------------------|
| Amount of Grand Jury cess collected, | 1,263,839 | 87·83 |
| From the Imperial taxes, | 126,836 | 6·81 |
| From local rates or taxes, | 13,039 | ·91 |
| From loans, | 6,397 | ·44 |
| From other sources (including £14,588 received from the Dogs Licence Duty), | 28,937 | 2·01 |
| Total, | £1,439,043 | 100 |

The fiscal powers of the Grand Juries of the three counties of cities named above have been transferred by special legislation to the respective Municipal Councils,† and the receipts on account of the rates levied in lieu of Grand Jury Cess in these counties of cities are included in municipal taxation in table IV., on page 26.

To these three counties of cities Waterford must now be added—the fiscal powers of the Grand Jury having been transferred to the Municipal Council from the 1st of September, 1896, by an Act of last Session, 59 and 60 Vic., cap. cxxv. As bearing on the question of taxation it may be mentioned here that under this Statute the area of the city of Waterford has been enlarged, thereby increasing its valuation for rating purposes, that jurisdiction with respect to roads, bridges, &c., in the added area has been transferred to the Corporation, that additional rating powers have been conferred on that Body, and that by Section 57 the city will participate in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1896, in every year after the 31st of December, 1897.

* The cost of police in Ireland is referred to on page 17.

† The Statutes, respectively, are 15 & 16 Vic., cap. cxviii., 12 & 13 Vic., cap. 97, and 16 & 17 Vic., cap. cxxv.

The Town Council of another Borough named in the Municipal Corporations (Ireland) Act, 1840, viz., Drogheda, obtained special legislation with respect to their municipality during last Session (59 and 60 Vic., cap. ccxx), but in this case, while the area of the town has been extended, the Grand Jury of the county of the town of Drogheda retain their powers within the old area, and will become the Road Authority in the added area from and after the Summer assizes of 1897.

VALUATION OF COUNTRIES.

The valuation of each county, and county of a city, and county of a town in Ireland in 1896, and in each of the four preceding years will be found on page 60, from which it may be seen that the total valuation of the country has increased from £14,081,062 in 1892 to £14,396,540 in 1896. The increase, amounting to £315,478, has taken place chiefly in the counties of Antrim and Down, and is mainly attributable to the growth of the city of Belfast, the valuation of which has increased from £716,502 in the former year to £887,281 in the latter, an increase of £170,779. The valuation of Belfast as given herein does not include that of the area added to the city by an Act of last Session, 59 and 60 Vic., cap. cxlvi.

II.—UNION TAXATION.

POOR RATE.

The taxation produced by the Poor Rate levied by Boards of Guardians in Poor Law Unions ranks next in amount to that produced by the Grand Jury Cess. This rate is also a poundage on valuation, and, with the following exceptions, is assessed on occupiers according to the Electoral Division in which the occupied property is situated, there being a distinct rate for each Electoral Division.

The rating of the immediate lessor instead of the occupier is provided for by section 1 of the Act 6 and 7 Vic., cap. 92, in cases where the valuation of the occupied property does not exceed £4, subject to certain exceptions as set forth in the section. Section 4 of this Act provides that immediate lessors shall be rated for houses let in separate apartments or lodgings, and under section 10 of the Act 12 and 13 Vict., cap. 104, persons receiving rent in respect of hereditaments exempt from rating are liable to be rated in respect of such rent to the extent of one-half the poundage rate on the Electoral Division in which the hereditaments are situated. Section 63 of the Act 12 and 13 Vict., cap. 91, provides that, in the City of Dublin, the owner of property of which the valuation does not exceed £8, or which is let to weekly or monthly tenants, or in separate apartments, shall be rated instead of the occupier.

NUMBER OF UNIONS, ELECTORAL DIVISIONS, &c.

There are at the present time 159 Poor Law Unions, embracing 3,444 Electoral Divisions, and the average number of divisions in each Union is therefore nearly 22. The greatest number comprised in a Union is 48 in the case of Mullingar, and the smallest 7, in the cases of Castlecomer and Castletown Unions.

In 1895 the valuation of the Unions on which the Poor Rate was assessed varied from £976,025 in Belfast to £10,818 in Belmullet, the average valuation being £69,678.

RURAL SANITARY AUTHORITIES.

Under Section 6 of the Public Health (Ireland) Act, 1878, all Boards of Guardians are Rural Sanitary Authorities over such portions of their respective Unions as are not contained in Urban Sanitary Districts, and they levy the necessary rates for carrying out the provisions of the Acts relating to public health in the areas within their jurisdiction as part of the poor rate. The expenses of a rural Sanitary Authority are by section 282 divided into general expenses and special expenses.

the former being payable out of the poor rate of the Electoral Divisions or parts thereof included in the entire sanitary district, according to valuation, the latter being chargeable to some contributory place or contributory places as defined by the section.

Private improvement expenses which a Rural Sanitary Authority may have incurred, or for which they may be liable, can now be provided for by a private improvement rate which the Rural Authority are empowered to make and levy by Section 4 of the Public Health (Ireland) Act, 1896.

POUNDAGE OF POOR RATE.

The poor rate levied in the Electoral Divisions for the expenditure of the year ended in 1895 ranged as follows:—

| | s. | d. | s. | d. | |
|----------------------|------|-----|----|------|---|
| Ulster, | From | 0 3 | to | 5 10 | this maximum being reached in the case of one Division. |
| Munster, | " | 0 6 | " | 5 0 | " " " three Divisions. |
| Leinster, | " | 0 2 | " | 4 0 | " " " one Division. |
| Connaught, | " | 0 6 | " | 5 11 | " " " three Divisions. |

The average poundage of the total amount assessed in Ulster was 0s. 10½d., in Munster 2s. 0½d., in Leinster 1s. 6d., in Connaught 1s. 7½d.; and the average poor rate for all Ireland was 1s. 5½d.

RECEIPTS AND EXPENDITURE OF BOARDS OF GUARDIANS.

The particulars of the collection and expenditure of the poor rate are fully set forth in the Annual Reports of the Local Government Board, and it is not considered necessary to insert here any fuller statement on the subject than the following brief summary, which shows the aggregate receipts of Boards of Guardians, the several purposes to which the poor rate is applied, and the amount expended under each head of outlay in the year ended in 1895.

Receipts and expenditure during the year ended the 29th of September, 1895, exclusive of receipts and payments under the Seed Supply Acts.

| Receipts. | £ | Expenditure. | £ |
|---------------------------------|------------------|---|------------------|
| Poor Rate lodged, | 1,655,610 | So-Maintenance, | 255,168 |
| Parliamentary Grants, | 228,418 | Out-Relief, | 185,355 |
| Other receipts, | 84,231 | Maintenance of Blind and Deaf and Dumb in Institutions, and cost of relief in extreme hardship, | 17,581 |
| Loans, | 145,750 | Scholarships and retires of officers, | 146,562 |
| | | Religious expenses, | 198 |
| | | All other Poor Relief expenses, | 183,567 |
| | | Poor Relief expenditure, | 555,745 |
| | | Medical Charities, Vaccinations, and Dispensary Houses, | 274,328 |
| | | Acts, | 2,985 |
| | | Lunatic Asylums Act (Fees for examination of Lunatics), | 10,191 |
| | | Acts for Registration of Births, Deaths, and Marriages, | 61,024 |
| | | Public Health Acts, | 6,829 |
| | | Sanitary Acts, | 18,791 |
| | | Representation Acts, | 41,400 |
| | | Contagious Diseases (Ankoush) Acts, | 27,501 |
| | | Payments under National School Teachers Act, | 167 |
| | | Payments under the Technical Instruction Act, | 98,564 |
| | | Labourers Acts, | 18,118 |
| | | Parliamentary Franchise Acts, | 5,025 |
| | | Jewry Act, | 1,540 |
| | | Explosives Act, | 97,818 |
| | | Repayment of Loans, | |
| Total, | 2,114,009 | Total expenditure, | 1,445,507 |

The expenditure under the Labourers Acts, Public Health Acts, and other Acts given in the foregoing summary was largely defrayed from loans, and the deduction of the amounts so defrayed gives the net expenditure for poor relief £861,706, and the net total expenditure £1,323,300.

The net expenditure in each Province, and the poundages thereof on valuation are shown in the following table:—

| — | Poor Relief Expenditure. | Poundage on Valuation. | Total Expenditure. | Poundage on Valuation. | Poundage of expenditure incurred for other purposes than the relief of the poor. |
|-------------------------|--------------------------|------------------------|--------------------|------------------------|--|
| | £ | s. d. | £ | s. d. | s. d. |
| Ulster, | 174,077 | 0 9 | 290,814 | 1 3 | 0 6 |
| Munster, | 288,608 | 1 8 | 441,779 | 2 6½ | 0 10½ |
| Leinster, | 304,246 | 1 3½ | 451,124 | 1 10½ | 0 7½ |
| Connaught, | 91,975 | 1 4½ | 141,888 | 2 6½ | 0 8½ |
| Total, Ireland, | 861,706 | 1 3½ | 1,323,300 | 1 19½ | 0 7½ |

III.—MUNICIPAL TAXATION.

TOWN RATES.

There are at the present time 119 towns in Ireland under municipal government, and, with the exception of Bantry hereafter referred to, they are classified in four tables given in the Appendix, viz. tables IV., V., VI., and VII., in accordance with the Statutes under which the governing bodies were constituted at the time the rates dealt with in these tables were assessed. These Statutes are:—

| | |
|-------------------------|---|
| 3 & 4 Vic., cap. 103, | under which there are 11 towns governed by Town Councils, |
| 17 & 18 Vic., cap. 103, | „ „ 89 „ „ „ „ Commissioners, |
| 9 Geo. IV., cap. 82, | „ „ 6 „ „ „ „ „ |
| And, Special Acts, | „ „ 12 „ and townships governed by Commissioners. |

There is one other town, Carrickfergus, referred to on page 15, which is governed by Municipal Commissioners under Section 16 of the first named Act, and section 26 of 6 and 7 Vic., cap. 93, and it is placed in table VII. for purposes of convenience.

The number of towns constituted under the second Statute named above, the Towns Improvement (Ireland) Act, 1854, was increased by two during the year 1896, viz., Bantry, in which the Act was adopted in accordance with the usual procedure in the month of July, and Armagh, to which it was applied from the 1st of November by the Statute 59 & 60 Vic., cap. cccxxv. Up to the date mentioned Armagh had been constituted under 9 George IV., cap. 82.

The rate levied in towns is a poundage on valuation, and the following are the rating powers conferred on municipal authorities by the Legislature in the three general Acts specified above.

Section 133 of the Act 3 & 4 Vic., cap. 103 the Municipal Corporations (Ireland) Act, 1840, authorizes the Council of a borough to levy a rate on the owners, occupiers or tenants of hereditaments situated therein, subject to the proviso contained in the

section with regard to hereditaments under the value of £5, viz., that only those persons who are rated under the Poor Relief Acts in respect of such hereditaments within the borough shall be liable to pay this rate. Section 10 of the amending Act, 3 & 4 Vic., cap. 109, directs that the maximum borough rate in any borough shall be 1s. in the £, and except in certain cases it limits this rate in boroughs in which the Act 9 Geo. IV., cap. 82, is in force to 3d. The provisions of the Act 17 and 18 Vic., cap. 103, are wholly or partly in operation in six of the towns constituted under the Act 3 and 4 Vic., cap. 108, the remaining five being debarr'd by Section 100 from adopting it. The municipal Council in each of these five cases, however, possess additional powers of taxation under local Acts.

In towns under 17 & 18 Vic., cap. 103, the Towns Improvement (Ireland) Act, 1854, the rate is made on the occupier where the valuation of the occupied property exceeds £4, and, except in certain cases, on the immediate lessor, when it does not exceed that amount. The rate is limited to 1s., save in those towns where the Commissioners supply water to the ratepayers under the provisions of the Act, and in such cases it is limited to 1s. 6d. Section 68 provides that certain lands, as therein described, shall be rated on one-fourth only of their valuation.

In towns under the Act 9 George IV., cap. 82, the Lighting of Towns (Ireland) Act, 1828, the rate is levied on the owners, occupiers, or tenants of property within the town; and for the purposes of the rate the property is classified as follows:—

Tenements valued at £5 and under £10, in which cases the poundage cannot exceed 6d. in the £, those valued at £10 and under £20, in which it cannot exceed 9d., and those valued at £20 and upwards, in which it cannot exceed 1s. It is also provided that the rate on the class of tenements first mentioned shall be equal to two-thirds of that on those in the second class, and one-half of that on those in the third class, and that the rate on the second class shall be equal to three-fourths of that on those in the third class. Premises under £5 valuation are exempt from rating. There are only six towns at the present time constituted under this Statute, as will be seen above, and, by section 19 of the Towns Improvement Act, its provisions cannot be adopted in any town since the 10th of August, 1854.

As regards the towns constituted under special Acts, the provisions of the Towns Improvement Act, either in whole or part, have been incorporated with the local Act in almost every case.

URBAN SANITARY DISTRICTS.

A further classification of the towns as Urban Sanitary Districts, of which there are now 73, Portrush being constituted such by an Act of last Session, 59 & 60 Vic., cap. lxxviii., and those which are not Urban Sanitary Districts of which the number is 46, will be found on pages 58 and 59. The governing bodies of the former are Urban Sanitary Authorities, and under section 226 of the Public Health Act, 1878, the expenses payable by them in the execution of the Acts relating to public health are defrayed, in the case of the Council of a borough out of the borough fund or borough rate, and in other cases, out of any rate leviable by the governing body throughout their whole district. Urban Sanitary Authorities are also empowered by Section 229 to make and levy a private improvement rate for the purpose of discharging any expenses which they may have incurred, or to which they may become liable, as private improvement expenses.

RATES UNDER THE HOUSING OF THE WORKING CLASSES ACT.

The Housing of the Working Classes Act, 53 and 54 Vic., cap. 70, confers certain powers on local authorities in relation to the clearing of unhealthy areas or unhealthy dwellings, and the erection of lodging-houses for the working classes, and the necessary expenses are defrayed out of the local rate as defined in the 1st Schedule to the Act. Section 24 removes for the purposes of Part 1, which deals with unhealthy areas, any limit imposed on or in respect of local rates. Section 42 similarly removes

for the purpose of Part 2, which deals with unhealthy dwelling-houses, any existing limit on local rates, and Section 65 provides that expenses incurred for the purpose of Part 3, which deals with the erection of working classes lodging-houses, shall be defrayed as part of the expenses under the Public Health Act. As regards Town Commissioners who are not Sanitary Authorities, it is provided by Section 99 that their local rate may, with the approval of the Treasury, be increased for the purpose of carrying out Part 3 of the Act.

POUNDRAGE OF TOWN RATES.

The tables on pages 58 and 59, give the town rates levied for the expenditure of the year 1895, and it will be seen thereby that in urban sanitary districts the poundages varied from 6d. in Cootehill and Kilsnash to 6s. 5½d. in the city of Cork. This latter is an aggregate poundage, and includes, amongst others, the "General Purposes Rate" levied in lieu of Grand Jury Cess, which appears from column 20 of table 1 of the Appendices to have been 1s. 6d. Similarly in the cases of Dublin and Limerick cities, the respective rates of 5s. 10d. and 5s. 8d. include the rates in lieu of Grand Jury Cess given in the same table—viz., 1s. 4½d. and 1s. 3½d. respectively. The rate of 5s. 4d. in the case of Belfast includes a police rate of 1s. 4d. in the £ on valuations above £20, and 8d. in the £ on valuations of £20 and under, which is levied under the Act 8 and 9 Vic., cap. 142. In the towns which are not urban sanitary districts the rates varied from 4d. in Cookstown to 2s. in Arklow. This latter, however, includes 1s. which the Commissioners are required by section 7 of the Act 45 Vic., cap. 13, to levy as an additional rate to that under the Towns Improvement Act for the repayment of a certain portion of the expenditure incurred in connection with Arklow Harbour.

TOWNS WHOLLY OR PARTLY EXEMPT FROM RATES.

It will be seen by the tables referred to in the preceding paragraph that no rates were assessed in the following towns:—Carrickfergus, Cashel, Drogheda, Kells, Clonsilla, Tuam, Beltrahet, Callan, Fethard, and Kilkenny. The municipal revenue in derived in each of the first four cases from real property, in the next two from tolls levied at markets and fairs, and in the last four partly from tolls and partly from property. The Corporation of Waterford and the Commissioners of Wicklow are possessed of sufficient income to render the levying of rates for ordinary municipal purposes unnecessary, those given in the table being in each case levied in connection with a supply of water provided by the town Authority. Many towns have a considerable revenue arising from property, market tolls, and other permanent sources of income, and the sums received under these heads, in addition to the produce of the rates assessed are, in every case, set forth in the town returns in the Appendices. In the case of Trim, it may be mentioned, that the property vested in the Commissioners procured the town an exemption from rates until 1894.

The Municipal Commissioners of the town of Carrickfergus, already referred to, have no power to levy rates for ordinary purposes, but by an Act of the Session of 1893, 58 & 59 Vic., cap. lxxi, the area over which they exercise jurisdiction, viz., the County of the Town of Carrickfergus, has been divided into an Urban Sanitary District and a Rural Sanitary District, and the Commissioners have been constituted the Sanitary Authority of each District, and have been invested with power to make a separate rate for each District to enable them to defray the expenditure incurred in carrying the Public Health Acts into execution.

VALUATION, POPULATION, AND AREA OF TOWNS.

The valuation, population, and area of each town, together with the Act or Acts under which each is constituted, will be found on pages 58 and 59.

ROADS AND STREETS MAINTAINED BY TOWN AUTHORITIES.

The towns in which the roads and streets are maintained by the governing bodies to the exclusion of Grand Juries, together with such county charges as are contributed to from the town rates in these cases, are shown on pages 61 to 64.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

The receipts of the various municipal authorities are grouped together in Part I. of the following table to facilitate comparison of the amounts collected by the different classes of town authorities, and they are divided into—(1) rates on real property; (2) tolls and market charges, dues, and fees; (3) from rents and other sources; (4) from borrowed money and the issue of stock; (5) from the Imperial taxes; and (6) from Grand Jury cess, or other local tax.

The various purposes to which town rates are applied are shown in Part II., below.

PART I.—RECEIPTS.

| Receipts. | Towns under Town Councils. | Towns having Commissioners under Act of 1854. | Towns under Lighting and Cleansing Commissioners. | Towns having Commissioners under special Acts. | Total receipts. | Per cent. |
|---|----------------------------|---|---|--|-----------------|-----------|
| 1. Rates on real property, . . . | £ 475,807 | £ 99,195 | £ 5,570 | £ 104,916 | £ 642,788 | 49.53 |
| 2. Tolls, and Market charges, Dues, and Fees, . . . | 35,405 | 7,562 | 51 | 3,148 | 47,175 | 3.63 |
| 3. Rents, and other sources, . . . | 173,504 | 21,538 | 2,892 | 13,040 | 210,999 | 16.71 |
| 4. From borrowed money and from the issue of stock, . . . | 220,294 | 35,762 | 5,300 | 68,443 | 343,999 | 26.43 |
| 5. From the Imperial taxes, . . . | 25,183 | 1,593 | 39 | 3,941 | 30,823 | 2.38 |
| 6. From Grand Jury cess, or other local tax, . . . | 13,738 | 2,734 | 80 | 553 | 17,065 | 1.32 |
| Total, . . . | £ 661,931 | £ 131,593 | £ 12,142 | £ 133,341 | £ 1,297,797 | 100 |

It appears from this table, that of the total receipts of town authorities in Ireland—£1,297,797—£642,788, or 49.53 per cent., was from rates on real property; £342,999, or 26.43 per cent., was from money borrowed on the security of the rates and realized by the issue of stock; £216,924, or 16.71 per cent., was from rents and other sources; £47,175, or 3.63 per cent., was from tolls and market charges, dues, and fees; £30,823, or 2.38 per cent., was from the Imperial taxes; and £17,065, or 1.32 per cent., was from Grand Jury cess, or other local tax.

PART II.—EXPENDITURE.

| Expenditure. | Towns under Town Councils. | Towns having Commissioners under Act of 1854. | Towns under Lighting and Cleansing Commissioners. | Towns having Commissioners under special Acts. | Total expenditure. | Per cent. |
|--|----------------------------|---|---|--|--------------------|-----------|
| Payments in respect of borrowed money, and expenditure unclassified, . . . | £ 437,651 | £ 36,716 | £ 4,112 | £ 105,697 | £ 606,175 | 46.16 |
| Water supply, . . . | 48,237 | 35,186 | 4,124 | 18,593 | 105,140 | 7.93 |
| Paving and repairs of streets, . . . | 132,479 | 10,010 | 430 | 30,738 | 163,657 | 12.21 |
| County charges paid out of Grand Jury cess by Town Councils, and payments in aid of Grand Jury cess, . . . | 72,564 | 3,070 | — | 10,183 | 87,807 | 6.55 |
| Building, demolition of walls, &c., . . . | 69,028 | 6,830 | — | 11,793 | 87,750 | 6.55 |
| Lighting, including lamps, pipes, &c., . . . | 43,095 | 9,925 | 1,479 | 8,361 | 64,733 | 4.63 |
| Making sewers or drains, and for other sanitary purposes, . . . | 91,624 | 4,745 | 247 | 17,323 | 113,970 | 8.31 |
| Cleansing and watering streets, . . . | 84,062 | 5,954 | 448 | 4,545 | 93,108 | 7.1 |
| Watching, . . . | 15,010 | 360 | 289 | 105 | 15,715 | 1.17 |
| Total, . . . | £ 965,270 | £ 134,867 | £ 11,100 | £ 193,340 | £ 1,540,677 | 100 |

* A sum of £1,339 has been excluded here for the reason set forth in the second note on page 30.

IV.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT NOT LEVIED BY MUNICIPAL BODIES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in the Borough of Belfast and the suburban districts,—a domestic water rate not exceeding 1s. 8d. in the pound, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall be only 2d. in the pound. The domestic water rate assessed for the year 1895 was 1s. in the pound.

The receipts and expenditure of the Commissioners, which are included in table VII. of the Appendices for purposes of convenience, are summarized as follows:—

| Receipts. | | Expenditure. | |
|-----------------------------|-----------------|--|-----------------|
| | £ | | £ |
| Rates, | 27,918 | Water supply, | 51,813 |
| Money borrowed, | 140,962 | Payments on account of borrowed money, | 162,858 |
| From local taxes, | 887 | Other expenses, | 1,200 |
| Other receipts, | 28,809 | | |
| Total, | <u>£198,596</u> | Total, | <u>£155,876</u> |

(b.) RUTLAND-SQUARE TAX (DUBLIN).

Under the Act 25 George 3, cap. 43 (Ireland), sections 20 and 21, the Governors of the Rotunda Hospital levy a tax on the occupiers of the houses on the east, north, and west sides of Rutland-square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair, the balance to be applied towards the maintenance of the hospital. This tax is not a poundage on valuation like all other taxes on real property dealt with in these returns, but is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, together with a fixed annual payment by the residents for each light or lamp in front of their houses. These are calculated to produce annually a sum of £307 19s. 1d., of which there was received in 1895 £280 17s. 9d., £120 17s. 0d. being applied to purposes of lighting and £160 0s. 9d. in aid of the hospital. The receipts and expenditure in this case are also included in table VII.

(c.) TAXATION IN AID OF THE COST OF THE DUBLIN METROPOLITAN POLICE.

Under Section 4 of the Act 1 and 2 Vic, cap. 25, a rate of 3d. in the pound on valuation is assessed within the police district of Dublin Metropolis, as defined in the Act, in aid of the cost of the Dublin Metropolitan Police, and the amount produced thereby, together with the sums received from pawnbrokers' licences, publicans' certificates, &c., which were paid over to the Treasury for the year ended the 31st of March, 1896, are given in table VIII., of which the following is a summary:—

| | £ | £ |
|--|--------|----------------|
| Rates on houses and land, | 36,562 | |
| Carriage duty, | 3,475 | |
| | | <u>39,943</u> |
| Taxes peculiar to Dublin:— | | |
| Pawnbrokers' licences, | 4,508 | |
| Publicans' and pollars' certificates, | 525 | |
| | | <u>5,033</u> |
| Taxes connected with police courts rather than with police:— | | |
| Fines and penalties from police courts, | 3,374 | |
| Fees from police courts, | 1,424 | |
| | | <u>5,928</u> |
| Total, | | <u>£50,904</u> |

The cost of police in Ireland is charged on Imperial not local funds, but there are certain sums produced by local taxation in addition to the foregoing which are applied in aid of the amounts annually voted by Parliament for the maintenance of police.

As regards the Royal Irish Constabulary, payments are only made from local sources to the extent of one-half the cost of an extra force where such is required, and it will be seen by table I. in the appendix that the presentments passed by Grand Juries in 1895 for the maintenance of extra police in counties amounted to £21,811.

The only charge on town rates for police occurs in the cities of Belfast and London-derry, and in each case it is for one-half the cost of an extra force, and for the discharge of the duties of a night watch performed by the constabulary. The cost of police to those cities is regulated, respectively, by the Acts 28 and 29 Vic., cap. 70, and 33 and 34 Vic., cap. 83, and it amounted in Belfast to £13,510 for the year 1895. The sum of £29 is given under the head of "watching" in the accounts of the City of London-derry for the same year.

The total charge to local rates in Ireland for the cost of police in 1895 may therefore be set down as amounting possibly to £86,000, while the sums voted by Parliament for the two branches of police service for the year ended in March, 1896, amounted to £1,469,639, viz., £94,178 for the Dublin Metropolitan Police, and £1,375,461 for the Royal Irish Constabulary.

(d.) TAXATION IN CONNECTION WITH THE PORT AND DOCK BOARD, DUBLIN.

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the city of Dublin shall be provided by a tax to be levied within the police district of the Metropolis, and by a further Statute, 39 and 40 Vic., cap. LXXIV., that the repayment of a loan obtained thereunder for the erection and maintenance of two new bridges shall be effected by means of a "bridge rate" to be levied upon the "bridge area," which is defined as comprising the Dublin Metropolitan Police District, the portion of the township of New Kilmainham which is not comprised in the Metropolitan Police District, the township of Clontarf, and a part of the county of Dublin as therein described, called the "intermediate district." It is also provided by the latter Act that the bridge rate shall cease to be imposed when the loan obtained for the erection of the bridges referred to shall have been discharged, and that thenceforward the provisions of the first named Act, as above mentioned, shall apply in regard to their maintenance. The two rates in question usually amount to about 2d. in the pound on valuation, and the lodgments made in respect thereof to the credit of the Port and Docks Board during 1895 amounted to £8,742, as may be seen by table IX. of the Appendix.

The loan obtained for the erection of the two bridges amounted to £118,765, of which there had been repaid at the end of 1895 a sum of £79,933.

(e.) COURT LEET PRESENTMENTS.

It has been ascertained that the only Court Leet in Ireland which has not actually ceased to exist is that in the Manor of Kiltlagh, including the town of Lisburn, but as the taxation formerly imposed by this Court Leet for the maintenance of the old Manor roads is now provided by Grand Jury Cess, and as the markets, reservoirs, water supply, &c., which had been maintained by Court Leet presentments have been sold to the Town Commissioners of Lisburn, the Court has become practically obsolete through disuse.

V.—RECEIPTS OF BURIAL BOARDS.

By Section 160 of the Public Health (Ireland) Act, 1878, 41 & 42 Vic., cap. 59, it is enacted that the Sanitary Authority of each Sanitary District, except towns or townships having Commissioners under local Acts, shall be the burial board for such district, and that the Guardians of the union or unions in which the towns or townships referred to may be situate shall be the burial board in such cases.

The receipts and expenditure of rural and urban burial boards are included, respectively, in those of Boards of Guardians, and in the town returns given herein, and the details of the receipts and expenditure of the burial boards are given in table XI. of the Appendix.

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied to the remuneration of officers of local courts, and in some instances is applied in aid of Grand Jury Cess and Town Rates, as shown hereinafter.

As regards the officers styled Clerks of the Peace and Clerks of the Crown, whose salaries are charged on local rates, it should be stated that there are now only 14 of the former and 13 of the latter, the County Officers and Courts (Ireland) Act, 1877, having made provision for the uniting of these two offices by His Excellency the Lord Lieutenant when a vacancy occurs in either, and for the appointment to the united office of a person to be styled Clerk of the Crown and Peace, whose salary is paid out of funds provided by Parliament.

(a.) *Clerks of the Peace.*

| | £ |
|---|----------------|
| Salaries and emoluments from Grand Jury cess, | 8,912 |
| Fees and emoluments other than from cess or Imperial taxes, | 2,415 |
| Received from the Imperial taxes, | 1,038 |
| Total, | £12,365 |

(b.) *Clerks of the Crown.*

| | £ |
|---|---------------|
| Salaries and other payments from Grand Jury cess, | 3,056 |
| Emoluments from the Imperial taxes, | 1,033 |
| Other emoluments, | 310 |
| Total, | £4,400 |

(c.) *Petty Sessions Clerks.*

The receipts from Petty Sessions stamps and Crown fines and the application thereof are shown in the following summary:—

| | Receipts. | £ |
|--|--------------|----------------|
| Produce of Petty Sessions stamps, | | 24,111 |
| Produce of Crown fines, | | 25,845 |
| Dividends, | | 5,221 |
| Amount transferred from Dogs Act fund, | | 25,180 |
| Total, | | £80,357 |
| | Application. | £ |
| Officers of local courts, | | 70,902 |
| Treasurers of Boroughs, and private parties, | | 3,050 |
| Royal Irish Constabulary fund, | | 1,747 |
| Cattle Disease account, | | 135 |
| Total, | | £80,804 |

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and to secure the fund from variation in consequence of fluctuation in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorized by the Act 44 & 45 Vic., cap. 18, to deduct from the Dogs Licence Duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any one year, and to add it to the fund.

(d.) *The Dogs Licence Duty.*

The collection of the dogs licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks, so that an abstract only is given in table XV. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding section. The surplus of the duty, after providing for the cost of collection is paid over in aid of Grand Jury cess and Town rates.

| | Receipts. | £ |
|--|--------------|----------------|
| Amount of the Dogs Licence Duty, | | 41,979 |
| Dividends, | | 389 |
| | | £42,368 |
| | Application. | £ |
| In aid of Grand Jury cess, | | 14,388 |
| In aid of Town rates, | | 1,185 |
| Cost of postage, &c., | | 56 |
| Deducted and added to Fines and Fee fund, by order of the Lord Lieutenant, | | 26,439 |
| Total dogs licence duty, | | £42,308 |

VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary of table XVI:—

| <i>Receipts.</i> | | <i>Expenditure.</i> | |
|---|-----------------|--|-----------------|
| | £ | | £ |
| Import and export tonnage and ballast dues, | 154,719 | New works and improvements, | 70,575 |
| Harbours, port, anchorage, buoy, and beaconage tolls, | 95,652 | Repairs and maintenance of works, | 88,939 |
| Pilchage dues, | 10,704 | Payments in respect of borrowed money, | 86,665 |
| Wharf, pier, quay, and dock dues, | 50,303 | Payments not classed, | 45,734 |
| Receipts not classed, | 24,477 | Interest, annuities, &c., | 102,558 |
| Rents, use of lighter boats, &c., | 38,535 | Wages, | 33,671 |
| Lighthouse or floating light dues, | 818 | Salaries, | 38,145 |
| Sale of materials, | 1,432 | Fineat, such as dredgers, buoys, beacons, &c., | 5,039 |
| Money borrowed on bond, | 75,548 | Lighting harbours, docks, &c., | 5,537 |
| From the Imperial taxes, | 18,116 | Rents, rates, taxes, &c., | 14,456 |
| From Grand Jury cess, or other local tax, | 2,613 | Law expenses, | 1,823 |
| | | Repayments through Treasury to Imperial taxes, | — |
| | | Lighthouses and floating lights, | 3,447 |
| | | Repayments to Grand Jury cess, | — |
| Total receipts, | <u>£469,617</u> | Total expenditure, | <u>£472,369</u> |

(b.) INLAND NAVIGATIONS.

(1.) *Maintained out of Grand Jury Cess.*

| <i>Receipts.</i> | | <i>Expenditure.</i> | |
|---------------------------------|---------------|-------------------------------------|---------------|
| | £ | | £ |
| From Grand Jury cess, | 2,540 | Works, | 1,369 |
| Tolls, | 219 | Salaries and incidentals, | 640 |
| Other receipts, | 73 | | |
| Total receipts, | <u>£2,832</u> | Total expenditure, | <u>£2,009</u> |

(2.) *Maintained out of the Imperial taxes, or by receipts from Tolls, &c.*

| <i>Receipts.</i> | | <i>Expenditure.</i> | |
|---------------------------------|---------------|-------------------------------------|---------------|
| | £ | | £ |
| Parliamentary grant, | 403 | Works, | 3,185 |
| Tolls, | 2,521 | Salaries and incidentals, | 2,012 |
| Receipts not classed, | 2,539 | | |
| Total receipts, | <u>£5,463</u> | Total expenditure, | <u>£5,197</u> |

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of the Mercantile Marine Fund given in table XX:—

| | £ |
|--|----------------|
| Light dues, | 16,876 |
| Fees under Merchant Shipping Act, viz:— | |
| On examination of masters and mates, | 227 |
| On renewal of certificates, | 8 |
| In respect of the survey of vessels, | 2,516 |
| | <u>2,751</u> |
| Total, | <u>£19,627</u> |

ARTERIAL DRAINAGE.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £32,774 and the sum repaid out of county cess was £1,751, as may be seen by table XIX. on pages 52 and 53.

Loans outstanding against local authorities.

Table XXII. on pages 54 to 57 gives the amount due on account of loans by the several town and harbour authorities, joint burial boards, and the Belfast City and District Water Commissioners at the close of the financial year ended in 1895, with the rate of interest payable in each case.

The loans due by Boards of Guardians on the 29th of September of that year will be found summarized at page 21 of the 24th Report of the Local Government Board, and shown in detail in the Appendix thereto at pages 227 to 236.

The following is a summary of the amount due in respect of loans by each class of local authority named in Table XXII., and by Boards of Guardians.

| — | Town Councils. | Commis- sioners under Towns Improve- ment Act, 1854. | Commis- sioners under 3 George IV. cap. 14. | Commis- sioners under Borough Acts. | Harbour authori- ties. | Belfast City and District Water Commis- sioners. | Joint Burial Boards. | Boards of Guardians. | Total |
|--|-------------------|--|--|---|------------------------------|---|----------------------------|----------------------------|----------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
| Balance of loans and amount of stock outstanding at close of financial year ended in 1895. | £48,166 | 32,118 | 36,257 | 47,172 | 54,171 | 11,251 | 4,784 | 1,861,126 | £662,399 |

In addition to the debts of harbour authorities given in column 6 of this table, sums amounting to £15,396 remained due on account of loans advanced to Grand Juries for harbour purposes. The amount due by Boards of Guardians given in column 9, includes £26,656, which will not become payable until the 1st of August, 1897, this amount being the second instalment of the loan advanced under the Seed Potatoes Supply (Ireland) Act, 1895.

NOTE.—Deductions on account of duplicate entries, &c.

In the case of Grand Jury taxation the other receipts given on page 10 have been reduced by £14,588, received from the Dogs licence duty, in that of Union taxation the other receipts of Board of Guardians on page 12 have been reduced by £6,789 on account of duplicate entries, and £4,183 received as repayment of relief, while as regards town taxation the other receipts on page 16, viz., £216,924, have been reduced by the following sums:—£5,929 received from Petty Sessions Stamps and Crown fines, £1,285 from the Dogs licence duty, £1,748 from grants or contributions made for specific purposes, and sums amounting to £22,293 which appear twice in the accounts of local bodies, thereby reducing the amount of such receipts to £185,674.

APPENDICES.

I.—SUMMARY of Grand Jury Cess authorized to be levied in the year 1895 in each County, and County of Grand Jurin, and by the City Accountant, or Borough Treasurer.

| COUNTIES AND COUNTIES OF CITIES AND OF TOWNS. (H.) | RAISES AND RECEIVES. | | Cost of Sewerage, Liquor, Police and Maintenance. | County of Grand Jurors. | TOWN'S EXPENSES. | | | Information, Sewerage, Police and Industrial Sewerage. | Mis- cellaneous of Local Authority. |
|--|----------------------|-----------|---|-------------------------------|---|--------------------|---|--|--|
| | Sum. | Expenses. | | | Police and Borough officers, Sewerage, &c. | Other expenses. | Police, for protection of persons and property in vicinity. | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Astrim, | 5,564 | 46,523 | 550 | 6,500 | 552 | — | 343 | 5,527 | 5,541 |
| Armagh, | 5,561 | 55,867 | 604 | 1,754 | 84 | — | 81 | 1,269 | 1,709 |
| Carlisle, | — | 10,004 | 96 | 1,330 | 918 | — | 29 | 667 | 1,380 |
| Castlederg, Co. of the Town, . . | 59 | 1,464 | — | 280 | — | — | 2 | 19 | 100 |
| Cavan, | 400 | 10,330 | 230 | 1,204 | 173 | — | 322 | 921 | 4,110 |
| Clare, | 840 | 64,847 | 618 | 2,131 | 527 | — | 290 | 1,550 | 3,420 |
| Clark, | 10,274 | 64,080 | 1,740 | 6,650 | 1,057 | 80 | 377 | 6,933 | 10,050 |
| Clark, County of the City, . . . | — | — | 879 | 149 | 550 | — | 40 | 2,748 | 1,610 |
| Down, | 1,413 | 26,130 | 200 | 6,478 | 509 | — | 800 | 1,330 | 4,287 |
| Down, | 1,087 | 54,034 | 307 | 3,907 | 510 | — | 113 | 1,647 | 3,000 |
| Down, County of the Town, . . | 405 | 580 | 281 | 554 | 48 | 4 | 9 | 558 | 580 |
| Dublin, | 9,311 | 51,130 | — | 4,945 | 205 | — | 30 | 4,500 | 8,311 |
| Dublin, County of the City, . . | — | — | 186 | 3,000 | 1,766 | 42 | — | 18,026 | 21,730 |
| Fermanagh, | 170 | 15,807 | 40 | 1,818 | 840 | — | 120 | 1,045 | 1,800 |
| Galway, | 257 | 21,831 | 100 | 8,100 | 169 | — | 200 | 2,026 | 3,213 |
| Galway, County of the Town, . . | — | 800 | — | 600 | — | — | 35 | 717 | 184 |
| Kerry, | 730 | 15,357 | 665 | 1,016 | 703 | — | 597 | 2,046 | 8,318 |
| Kildare, | 180 | 16,181 | 100 | 5,307 | 48 | — | 88 | 451 | 1,600 |
| Kilkenny, | — | 25,547 | 480 | 3,400 | 647 | — | 88 | 1,687 | 2,600 |
| Kilkenny, County of the City, . . | 80 | 109 | 107 | 307 | 43 | — | 2 | 385 | 340 |
| Klag's County, | 170 | 15,004 | 95 | 881 | 551 | — | 190 | 994 | 2,731 |
| Lettin, | 280 | 7,674 | 281 | 3,385 | 336 | — | 140 | 690 | 2,560 |
| Limerick, | 1,481 | 25,740 | 710 | 4,489 | 978 | — | 94 | 1,430 | 3,603 |
| Limerick, County of the City, . . | — | — | 59 | 170 | 168 | — | 33 | 1,870 | 1,964 |
| Londonderry, | 1,800 | 28,330 | 110 | 4,340 | 391 | — | 97 | 1,904 | 3,300 |
| Longford, | 185 | 7,390 | 500 | 1,350 | 141 | — | 80 | 1,250 | 2,310 |
| Leath, | 372 | 11,575 | 200 | 1,610 | 301 | — | 79 | 841 | 1,900 |
| Mayo, | 170 | 26,793 | 50 | 3,370 | 304 | — | 260 | 2,540 | 680 |
| Meath, | 807 | 17,860 | 560 | 2,860 | 277 | — | 180 | 1,510 | 2,973 |
| Monaghan, | 280 | 14,300 | 184 | 6,900 | 606 | — | 82 | 3,724 | 3,300 |
| Queen's County, | 872 | 14,386 | 200 | 1,220 | 158 | 8 | 70 | 1,600 | 2,660 |
| Roscommon, | 101 | 15,600 | 247 | 1,846 | 87 | — | 171 | 1,886 | 2,000 |
| Sligo, | 1,027 | 11,470 | 56 | 1,307 | 139 | — | 60 | 6,601 | 2,100 |
| Tipperary, North Riding, . . . | 340 | 20,470 | 100 | 2,400 | 334 | — | 207 | 340 | 3,816 |
| Tipperary, South Riding, . . . | 563 | 25,388 | 800 | 6,661 | 507 | — | 106 | 905 | 3,800 |
| Tyross, | 8,002 | 64,320 | 357 | 6,380 | 415 | — | 280 | 1,654 | 5,000 |
| Waterford, | 572 | 16,110 | 258 | 2,326 | 307 | — | 97 | 128 | 3,083 |
| Waterford, County of the City, . . | 44 | 80 | 388 | 414 | 45 | — | — | 911 | 1,441 |
| Westmeath, | 482 | 15,815 | 180 | 1,410 | 168 | — | 90 | 653 | 2,770 |
| Wexford, | 1,994 | 10,600 | 140 | 3,244 | 89 | — | — | 1,791 | 3,474 |
| Wicklow, | 36 | 13,817 | 40 | 1,363 | 356 | — | 80 | 448 | 6,763 |
| Total, | 47,530 | 718,520 | 10,646 | 68,335 | 10,820 | 83 | 4,439 | 85,180 | 165,905 |

APPENDICES.

of a city and County of a town, compiled from returns furnished by County Treasurers, Secretaries in the cases of the Counties of the cities of Cork, Dublin, and Limerick.

| REVENUES. | | | | Police, for Magistrates and Boroughs. | Watch- houses. | Grass rents of common moors. | Amount of representation, with other credits. | Net amount of Cess to be levied. | Average percentage of County Cess in 1864. | Average percentage of County Cess in 1865. | COUNTIES AND CORPORATIONS OF CITIES AND OF TOWNS. | | |
|-------------------------|----------------|--|--|---|-------------------|---------------------------------------|---|---|--|--|---|--|--|
| To Government. | | | To other Charges on the County. | | | | | | | | 1864. | | |
| For sugar duties. | For excise. | On duties on salt by household. | | | | | | | | | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | | |
| 30 | 430 | 1,868 | 4,837 | 275 | 8,488 | 66,531 | 36,625 | 68,333 | 5 2 | 5 1½ | Astrim. | | |
| 305 | 515 | 2,050 | — | 214 | 4,789 | 62,852 | 7,314 | 23,188 | 5 6½ | 5 1½ | Armagh. | | |
| 19 | 75 | 303 | — | 24 | 4,126 | 12,315 | 1,352 | 17,538 | 5 5½ | 5 4½ | Carlow. | | |
| — | 10 | 205 | — | 5 | 275 | 3,486 | 0 | 3,447 | 6 ½ | 5 6½ | Carrikfergus, Co. of the Town. | | |
| — | 200 | 3,368 | — | 145 | 4,782 | 26,287 | 3,437 | 34,086 | 1 5½ | 1 10½ | Cavan. | | |
| 5,627 | 225 | 2,208 | — | 205 | 25,689 | 80,886 | 17,580 | 48,269 | 5 6½ | 5 1½ | Claco. | | |
| 5,656 | 225 | 3,619 | — | 145 | 25,543 | 132,841 | 35,418 | 122,618 | 5 4 | 5 2 | Cork. | | |
| — | 78 | 661 | — | 48 | 3,581 | 11,492 | 482 | 12,069 | 1 6 | 1 3½ | Cork, County of the City. | | |
| — | 230 | 3,000 | — | 279 | 11,450 | 55,871 | 4,260 | 61,280 | 5 6½ | 5 6 | Danegal. | | |
| 84 | 388 | 1,175 | 1,080 | 243 | 18,222 | 73,566 | 6,717 | 70,681 | 1 5½ | 1 6½ | Down. | | |
| — | 20 | 840 | — | 50 | 396 | 6,935 | 156 | 3,687 | 5 11½ | 5 11 | Drogheda, County of the Town. | | |
| 5 | 280 | 657 | — | 40 | 4,544 | 25,730 | 12,474 | 26,517 | 5 18 | 5 1½ | Dublin. | | |
| — | 300 | 1,103 | — | — | 5,137 | 26,594 | 5,180 | 47,045 | 1 4½ | 1 4½ | Dublin, County of the City. | | |
| — | 180 | 601 | — | 72 | 3,566 | 22,836 | 2,882 | 18,615 | 1 5 | 1 5½ | Fermanagh. | | |
| 1,251 | 440 | 5,708 | — | 549 | 4,581 | 42,709 | 6,840 | 41,865 | 1 10½ | 1 10½ | Galway. | | |
| — | 30 | 325 | — | 42 | 580 | 4,603 | 19 | 4,304 | 5 8½ | 5 8½ | Galway, County of the Town. | | |
| 4,537 | 225 | 6,398 | — | 219 | 23,172 | 74,535 | 9,810 | 84,390 | 6 6½ | 5 9 | Kerry. | | |
| 55 | 160 | 220 | — | 27 | 1,226 | 25,665 | 2,300 | 21,230 | 1 5 | 1 5½ | Kildare. | | |
| — | 188 | 1,147 | — | 50 | 1,475 | 26,587 | 5,830 | 31,861 | 1 10½ | 1 7½ | Kilkenny. | | |
| 2 | 28 | 122 | — | 35 | 744 | 5,459 | 2 | 5,126 | 5 7 | 5 11 | Kilkenny, County of the City. | | |
| — | 148 | 3,283 | — | 110 | 3,086 | 24,813 | 1,602 | 26,215 | 1 10½ | 1 9½ | Kings County. | | |
| — | 160 | 1,091 | — | 106 | 8,322 | 22,714 | 4,569 | 16,368 | 5 6½ | 5 10½ | Laois. | | |
| 3,261 | 846 | 1,867 | — | 120 | 8,764 | 85,648 | 1,960 | 84,468 | 5 4 | 1 13½ | Limerick. | | |
| — | 40 | 325 | — | 76 | 400 | 4,512 | 304 | 4,408 | 1 3½ | 0 8½ | Limerick, County of the City. | | |
| — | 206 | 4,474 | — | 80 | 6,675 | 82,147 | 4,875 | 46,874 | 5 7½ | 5 2 | Louth. | | |
| — | 140 | 254 | — | 48 | 1,074 | 25,123 | 1,175 | 16,220 | 1 8½ | 1 10 | Longford. | | |
| — | 102 | 1,869 | — | 51 | 1,466 | 20,677 | 2,010 | 18,817 | 1 11½ | 1 11½ | Leath. | | |
| — | 350 | 3,597 | — | 140 | 2,750 | 37,259 | 480 | 36,635 | 5 4 | 5 2 | Mayo. | | |
| — | 180 | 1,354 | — | 94 | 1,785 | 20,366 | 5,012 | 26,664 | 1 6½ | 1 1½ | Meath. | | |
| — | 140 | 1,680 | — | 30 | 1,085 | 27,674 | 1,450 | 26,794 | 1 11½ | 5 1½ | Monaghan. | | |
| — | 165 | 211 | — | 100 | 2,869 | 26,350 | 2,625 | 24,256 | 1 10½ | 1 2 | Queen's County. | | |
| 2 | 330 | 2,360 | — | 120 | 3,189 | 28,164 | 5,396 | 34,665 | 1 8½ | 1 6½ | Roscommon. | | |
| — | 310 | 1,630 | — | 50 | 2,345 | 24,116 | 2,606 | 26,512 | 5 5½ | 5 6½ | Sligo. | | |
| 44 | 380 | 1,158 | — | 100 | 1,620 | 31,840 | 1,540 | 26,768 | 5 2 | 5 0½ | Tipperary, North Rid- ing. | | |
| 1,754 | 308 | 1,256 | — | 105 | 3,550 | 45,850 | 4,056 | 50,875 | 5 1 | 5 2 | Tipperary, South Rid- ing. | | |
| 149 | 575 | 451 | — | 100 | 18,250 | 64,842 | 7,699 | 55,341 | 5 7½ | 5 8½ | Tyrone. | | |
| 227 | 180 | 2,654 | — | 57 | 14,124 | 63,070 | 3,534 | 54,696 | 5 6½ | 5 7½ | Waterford. | | |
| — | 25 | 154 | 1,375 | 30 | 874 | 2,728 | 325 | 1,687 | 5 6½ | 5 8½ | Waterford, County of the City. | | |
| — | 158 | 1,691 | — | 40 | 3,358 | 22,325 | 3,468 | 18,778 | 1 2 | 1 4½ | Wexmouth. | | |
| 222 | 196 | 1,254 | — | 8 | 1,847 | 25,389 | 104 | 26,585 | 5 6½ | 1 2 | Wexford. | | |
| — | 178 | 5,851 | — | 88 | 5,896 | 22,106 | 2,544 | 21,582 | 1 6½ | 1 8½ | Wicklow. | | |
| 55,411 | 8,900 | 60,466 | 7,350 | 4,325 | 255,287 | 1,485,381 | 171,823 | 1,323,913 | 5 1 | 5 6½ | Total. | | |

II.—SUMMARY, showing the amount of Grand Jury Com. and other receipts, in each County by the Auditors of the

| COUNTY. (H.) | RECEIPTS. | | | | | | | | | | |
|----------------------------------|-----------------------|---|---------------------------|---|---|-------------------------------------|-----------|--------------------|--------------------|---------------------|-----------|
| | Balance in forward | County Com. received with Treasurer. | Private Duty Grant. | Other contribu- tions from individuals for special purposes. | From Treasurer General for advance of process costs and fees. | From local rates or taxes. | Licenses. | Other receipts. | Total receipts. | Balance forward. | Total |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Adair, | 8,724 | 31,366 | 8,749 | — | 254 | 8,823 | 4,194 | 1,366 | 86,900 | — | 96,983 |
| Armstrong, | 1,385 | 61,380 | 2,779 | — | 285 | 285 | — | 1,135 | 65,867 | — | 67,252 |
| Carlew, | 809 | 10,079 | 1,111 | — | 181 | 275 | — | 324 | 11,675 | — | 12,484 |
| Carrollington, Co. of the Town, | 524 | 5,695 | 239 | — | 8 | — | 286 | 57 | 6,159 | — | 6,683 |
| Cavan, | 1,321 | 36,767 | 1,767 | 897 | 305 | — | — | 578 | 40,668 | — | 42,000 |
| Clerk, | 6,358 | 31,620 | 2,386 | 4,309 | 212 | — | — | 1,098 | 45,863 | — | 47,061 |
| Cork, | 6,873 | 125,555 | 2,114 | 4,425 | 1,671 | 8 | — | 5,073 | 140,148 | — | 147,027 |
| Down, | 2,266 | 61,071 | 2,491 | 288 | 620 | — | — | 1,267 | 65,653 | — | 67,919 |
| Dublin, | 8,286 | 65,791 | 6,216 | — | 398 | 616 | — | 1,600 | 76,796 | — | 85,082 |
| Drogheda, Co. of the Town, | 165 | 2,519 | 86 | — | — | 26 | 257 | 66 | 3,049 | — | 3,214 |
| Dublin County, | 95,710 | 47,562 | 5,853 | 303 | 425 | — | — | 1,506 | 145,357 | — | 146,863 |
| Fermanagh, | 4,018 | 95,549 | 1,563 | 405 | 44 | — | — | 813 | 102,589 | — | 106,607 |
| Galway, | 15,166 | 45,078 | 3,508 | 905 | 715 | — | 613 | 1,883 | 66,880 | — | 72,048 |
| Galway, Co. of the Town, | 79 | 2,364 | 80 | — | 250 | — | — | 212 | 2,905 | — | 3,084 |
| Kerry, | 9,795 | 55,536 | 4,728 | 2,440 | — | 507 | — | 1,022 | 71,440 | — | 75,231 |
| Kildare, | 1,312 | 32,071 | 1,407 | — | 658 | — | — | 1,288 | 35,436 | — | 36,748 |
| Kilkenny, | 1,286 | 30,866 | 2,600 | — | 600 | — | — | 655 | 34,347 | — | 35,633 |
| Kilkenny, Co. of the City, | 367 | 2,071 | 85 | — | 60 | — | — | 161 | 2,674 | — | 2,841 |
| King's County, | 4,638 | 37,735 | 1,524 | — | 210 | 14 | — | 450 | 43,136 | — | 45,774 |
| Lettin, | 4,291 | 18,884 | 1,545 | 2,664 | 215 | — | — | 621 | 27,315 | — | 28,506 |
| Limerick, | 6,867 | 48,696 | 3,686 | — | 554 | — | — | 779 | 59,792 | — | 62,671 |
| Londonderry, | 1,118 | 46,354 | 2,660 | — | — | — | — | 313 | 49,045 | — | 50,163 |
| Longford, | 499 | 31,071 | 607 | — | 253 | — | — | 312 | 32,632 | — | 33,131 |
| Louth, | 5,264 | 35,061 | 1,803 | — | 24 | 60 | — | 306 | 41,158 | — | 42,422 |
| Mayo, | 2,654 | 42,114 | 3,283 | 1,588 | 611 | — | — | 1,006 | 48,652 | — | 50,306 |
| Meath, | 6,500 | 35,501 | 2,583 | — | 392 | — | — | 463 | 45,036 | — | 47,536 |
| Monaghan, | — | 27,477 | 2,071 | — | 183 | — | — | 584 | 30,135 | — | 30,619 |
| Queen's County, | 5,518 | 35,566 | 306 | — | 48 | 71 | 1,000 | 312 | 37,515 | — | 38,033 |
| Roscommon, | 1,758 | 34,876 | 3,085 | — | 365 | 143 | — | 751 | 39,022 | — | 40,780 |
| Sligo, | 2,668 | 34,612 | 1,621 | — | 11 | 168 | 160 | 366 | 37,236 | — | 37,602 |
| Tipperary, North Riding, . | 750 | 37,394 | 2,116 | — | 1,668 | 126 | — | 429 | 41,329 | — | 42,079 |
| Tipperary, South Riding, . | 6,618 | 36,625 | 2,400 | — | 1,716 | 361 | — | 820 | 43,520 | — | 45,938 |
| Tyrone, | 3,778 | 31,181 | 3,086 | 5,088 | 267 | — | — | 1,018 | 41,308 | — | 42,386 |
| Waterford, | 5,563 | 37,186 | 2,076 | — | 186 | — | — | 476 | 45,001 | — | 45,487 |
| * Waterford, County of the City, | 363 | 4,424 | 1 | — | — | — | — | 60 | 4,848 | 309 | 5,157 |
| Westmeath, | 477 | 31,436 | 1,405 | — | 965 | — | — | 438 | 34,246 | — | 34,723 |
| Wexford, | 8,607 | 35,885 | 2,168 | — | 12 | — | — | 807 | 46,679 | — | 47,486 |
| Wicklow, | 4,655 | 35,737 | 1,735 | 398 | 256 | — | — | 436 | 42,677 | — | 43,113 |
| Total, 1893, | 107,501 | 1,265,626 | 91,115 | 61,810 | 16,389 | 13,020 | 6,507 | 18,527 | 1,506,648 | 309 | 1,506,957 |
| " 1894, | 107,388 | 1,217,156 | 85,414 | 25,448 | 12,669 | 12,002 | 5,008 | 10,214 | 1,368,198 | 1,384 | 1,369,582 |
| Increase, | — | 48,470 | 5,701 | — | 3,720 | 1,018 | — | 2,313 | 138,450 | — | 138,450 |
| Decrease, | 41,113 | — | — | 2,062 | — | — | 1,500 | — | — | 975 | — |

* At the time the above table was sent to the printer, the accounts of the county of the city of Waterford, following 20,076.—The accounts referred to in the foregoing characteristics had not been furnished for audit.

during the year 1885, with the expenditure thereof, prepared from the abstracts furnished Local Government Board.

| EXPENDITURE. | | | | | | | | | | Governors. (GR.) |
|--------------------|--|--|---|---|----------------|-----------------------|--------------------------|-----------|----------------------------------|---------------------|
| Balance apport. | Payments made on grants and provisions. | Payments on Grant Orders in provision and wholes. | Payments to contractors and of fees. | Payments in respect of local improvements. | Miscellaneous. | Total expenditure. | Balance in Arrear. | Total. | | |
| £. | £. | £. | £. | £. | £. | £. | £. | £. | | |
| — | 81,974 | 647 | 5,778 | — | — | 88,399 | 3,728 | 88,054 | Ardsin. | |
| — | 61,393 | 313 | — | — | — | 62,596 | 4,397 | 67,223 | Armagh. | |
| — | 16,348 | 139 | — | — | — | 16,598 | 1,398 | 18,046 | Carlow. | |
| — | 2,098 | 1 | — | — | — | 2,099 | 80 | 1,940 | Carrikinglassa, Co. of the Town. | |
| — | 22,631 | 360 | — | 908 | — | 26,771 | 3,873 | 31,347 | Cavan. | |
| — | 66,386 | 993 | — | — | 3 | 67,382 | 10,895 | 75,093 | Clara. | |
| — | 166,318 | 1,863 | — | — | — | 168,181 | 18,843 | 183,171 | Clack. | |
| — | 63,619 | 233 | — | — | — | 64,732 | 7,145 | 64,870 | Down. | |
| — | 74,582 | 500 | 607 | — | — | 75,689 | 8,580 | 84,270 | Down. | |
| — | 5,560 | 49 | 407 | — | — | 6,016 | 875 | 5,141 | Drughda, Co. of the Town. | |
| — | 61,681 | 345 | — | 845 | 38 | 62,777 | 10,220 | 71,645 | Dublin County. | |
| — | 22,179 | 69 | — | — | — | 22,248 | 5,181 | 28,130 | Fermanagh. | |
| — | 45,285 | 809 | 825 | 904 | 719 | 50,145 | 10,893 | 61,740 | Galway. | |
| — | 8,734 | 32 | — | — | — | 8,766 | 838 | 4,456 | Galway, Co. of the Town. | |
| — | 75,078 | 886 | — | — | — | 75,964 | 7,070 | 81,236 | Kerry. | |
| — | 35,804 | 348 | — | — | 23 | 36,175 | 5,713 | 37,268 | Kildare. | |
| — | 34,689 | 77 | — | — | 24 | 34,790 | 3,089 | 38,789 | Kilkenny. | |
| — | 5,613 | 88 | — | — | — | 5,704 | 340 | 3,325 | Kilkenny, Co. of the City. | |
| — | 29,413 | 513 | — | — | — | 29,873 | 4,903 | 39,794 | King's County. | |
| — | 36,377 | 135 | — | — | — | 36,600 | 3,608 | 39,138 | Lakein. | |
| — | 67,683 | 351 | — | — | 3 | 68,037 | 6,413 | 69,296 | Limerick. | |
| — | 65,397 | 363 | 408 | — | — | 65,938 | 3,398 | 69,794 | Londonderry. | |
| — | 14,613 | 190 | — | — | 3 | 14,793 | 854 | 14,622 | Longford. | |
| — | 26,410 | 290 | — | — | 47 | 26,739 | 5,840 | 36,618 | Louth. | |
| — | 65,436 | 304 | — | 39 | 28 | 65,803 | 5,547 | 64,286 | Maye. | |
| — | 36,148 | 180 | — | — | — | 36,328 | 7,335 | 37,754 | Meath. | |
| 305 | 37,346 | 130 | — | — | — | 37,504 | 1,613 | 36,827 | Monaghan. | |
| — | 39,173 | 514 | 1,080 | — | 38 | 39,761 | 5,377 | 39,389 | Queen's County. | |
| — | 27,407 | 413 | — | — | — | 27,820 | 4,318 | 31,136 | Roscommon. | |
| — | 23,942 | 126 | — | — | — | 24,067 | 2,380 | 26,428 | Sligo. | |
| — | 36,568 | 798 | 147 | — | — | 37,513 | 3,082 | 40,582 | Tipperary, North Riding | |
| — | 63,438 | 331 | — | — | 1 | 63,769 | 5,504 | 69,553 | Tipperary, South Riding | |
| — | 61,119 | 318 | — | — | 1 | 61,438 | 5,087 | 63,351 | Tyrone. | |
| — | 60,043 | 228 | — | — | — | 60,262 | 3,608 | 63,743 | Waterford. | |
| — | 4,798 | 38 | — | — | — | 4,831 | — | 4,771 | Waterford, Co. of the City. | |
| — | 25,948 | 389 | — | — | — | 26,315 | 1,830 | 24,627 | Westmeath. | |
| — | 34,478 | 115 | — | — | 17 | 34,609 | 3,988 | 38,311 | Wexford. | |
| — | 28,313 | 229 | — | — | — | 28,535 | 4,590 | 26,732 | Wicklow. | |
| 351 | 1,361,582 | 15,372 | 7,267 | 2,776 | 1,040 | 1,400,033 | 186,780 | 1,586,813 | Total, 1885 | |
| 215 | 1,365,105 | 15,684 | 8,361 | 3,389 | 1,069 | 1,403,513 | 186,996 | 1,590,508 | " 1884. | |
| 308 | — | — | — | 361 | — | — | 36,363 | 36,066 | Increase. | |
| — | 3,677 | 3,419 | 594 | — | 348 | 6,028 | — | — | Decrease. | |

The Receiver of Ardsin had not been furnished the audit, and the figures for 1884 had therefore to be inserted.
when these returns of local taxation were finally sent to press on the 16th of December, 1886.

III.—POOR RATE.—The SUMMARY STATEMENT of the receipts and

IV.—TOWN COUNCILS.—SUMMARY STATEMENT showing the receipts

(NOTE.—The forms in this table are those issued in the Act 2 and 3 Vic. cap. 20, schedule A.

RECEIPTS.

| GRAND AND CORPORATE TOWNS, ARRANGED IN PARISHES. | Balance by debit at the close of the year of the year. | RECEIPTS. | | | | | | | | |
|---|--|------------------|----------------------|-------------------|--------------|--|--|---|--------------------------|--------|
| | | Borough rate. | Improvement rate. | Sanitary rate. | Other rates. | Contributions in lieu of Grand Jury rate. | Grants from the Imperial Government. | From Grand Jury rate, or other local tax. | From municipal do. | Total. |
| (11) | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| LEINSTER. | | | | | | | | | | |
| Drogheda, | — | — | — | — | — | — | 47 | 304 | 853 | — |
| Dublin, | 4,271 | — | 122,183 | — | 36,660 | 42,340 | 3,381 | 6,321 | 8,434 | 1,862 |
| Kilkenney, | — | — | — | — | — | — | 70 | — | 1,219 | — |
| Wexford, | 1,254 | 725 | 1,200 | — | 1,280 | — | 115 | 61 | 88 | — |
| MUNSTER. | | | | | | | | | | |
| Clovelly, | — | 8,225 | 435 | — | — | — | 182 | — | 56 | — |
| Cork, | 1,354 | 801 | 35,065 | — | 4,472 | 38,254 | 2,065 | — | 7,667 | 562 |
| Limerick, | — | — | 16,043 | — | — | 4,100 | 1,841 | — | 100 | — |
| Waterford, | — | — | — | — | 18,815 | — | 150 | — | 421 | 2,304 |
| ULSTER. | | | | | | | | | | |
| Belfast, | 3,805 | 25,872 | 117,248 | — | 36,934 | — | 6,469 | 7,382 | 8,388 | — |
| Londonderry, | — | — | 14,690 | — | — | — | 779 | — | 2,187 | — |
| CONNAUGHT. | | | | | | | | | | |
| Sligo, | — | 2,265 | — | — | 1,445 | — | 224 | — | 1,500 | — |
| Total, 1885, | 15,792 | 38,816 | 268,154 | — | 14,712 | 85,716 | 22,165 | 13,728 | 80,296 | 4,765 |
| “ 1884, | 9,277 | 42,733 | 303,677 | — | 26,818 | 27,060 | 10,290 | 16,752 | 22,779 | 4,283 |
| Increase, | 16,485 | — | — | — | 14,814 | — | 11,567 | — | — | — |
| Decrease, | — | 2,928 | 25,623 | — | — | 220 | — | 3,694 | 2,163 | 78 |

EXPENDITURE.

| GRAND AND CORPORATE TOWNS, ARRANGED IN PARISHES. | Balance apportioned to the municipal do. | EXPENDITURE. | | | | | | |
|---|---|---|---|--------------------------------------|--|----------|---------------|--|
| | | Improvement of towns by building, or by demolition of houses, walls, &c. | Police and regulation of streets. | Cleaning and watering streets. | Lighting, including lamps, pipes, &c. | Washing. | Water supply. | Construction, repairs, or cleaning sewers or drains. |
| (11) | £ | £ | £ | £ | £ | £ | £ | £ |
| LEINSTER. | | | | | | | | |
| Drogheda, | 740 | 105 | 705 | 801 | 554 | 811 | 144 | 78 |
| Dublin, | — | 96,887 | 63,807 | 66,802 | 13,591 | — | 28,681 | 14,713 |
| Kilkenney, | 4,450 | — | 171 | 368 | 891 | 31 | 158 | 94 |
| Wexford, | — | — | 488 | 214 | 306 | — | 591 | 327 |
| MUNSTER. | | | | | | | | |
| Clovelly, | 1,140 | — | 855 | — | 493 | — | 467 | — |
| Cork, | — | 1,500 | 9,971 | 3,279 | 4,718 | — | 5,733 | 9,903 |
| Limerick, | 1,324 | 1,645 | 8,891 | 5,733 | 1,666 | 1,080 | 8,620 | 4,778 |
| Waterford, | 4,339 | 880 | 1,434 | 880 | 1,312 | — | 9,623 | 367 |
| ULSTER. | | | | | | | | |
| Belfast, | — | 44,035 | 47,595 | 26,140 | 17,068 | 13,320 | — | 24,009 |
| Londonderry, | 645 | — | 5,728 | 1,314 | 5,648 | 30 | 628 | 284 |
| CONNAUGHT. | | | | | | | | |
| Sligo, | 2,048 | — | 708 | 220 | 538 | 33 | 345 | 20 |
| Total, 1885, | 14,392 | 88,028 | 122,479 | 84,862 | 43,006 | 13,010 | 46,337 | 40,887 |
| “ 1884, | 41,435 | 79,518 | 168,165 | 32,710 | 60,151 | 20,434 | 76,536 | 28,166 |
| Increase, | — | — | 2,284 | 8,352 | — | — | — | — |
| Decrease, | 26,777 | 2,581 | — | — | 18,556 | 3,434 | 20,471 | 3,479 |

expenditure of Boards of Guardians will be found on page 12.

and expenditure of Town Councils during the financial year ended in 1895, with the exception of Westford which obtained its charter of incorporation in 1889.

RECEIPTS.

| RECEIPTS. | | | | | Balance at the close of the year. | Total. | SUNDARY CORPORATE TOWNS, ARRANGED IN ALPHABETICAL ORDER. |
|-----------|---|---|-----------------|-----------------|-----------------------------------|-----------|--|
| Fees. | Rents and profits from land and houses. | Money borrowed on security of loans, or raised by the issue of Bonds. | Other receipts. | Total receipts. | | | |
| £ | £ | £ | £ | £ | £ | £ | |
| — | 4,688 | — | 286 | 5,349 | 1,177 | 5,777 | LEAMINGTON. |
| 554 | 27,129 | 42,627 | 48,450 | 243,386 | 80,968 | 363,306 | Drogheda. |
| — | 3,897 | — | 360 | 4,257 | 4,721 | 5,569 | Dublin. |
| — | 693 | — | 350 | 4,738 | — | 5,132 | Kilkeny. |
| — | — | — | — | — | — | — | Westford. |
| 107 | 516 | — | 780 | 4,279 | 5,451 | 5,710 | MUSKERRY. |
| — | 3,948 | 5,086 | 25,818 | 83,504 | 3,679 | 86,880 | Glenties. |
| — | 324 | 7,851 | 18,709 | 44,545 | 22 | 44,686 | Cork. |
| — | 9,674 | 1,809 | 1,873 | 15,445 | 6,543 | 25,788 | Limerick. |
| — | — | — | — | — | — | — | Waterford. |
| — | 6,008 | 171,850 | 22,140 | 439,143 | — | 439,008 | ULSTER. |
| — | 688 | 1,536 | 8,039 | 23,521 | 4,600 | 29,489 | Belfast. |
| — | — | — | — | — | — | — | Londonderry. |
| — | 478 | 100 | 1,348 | 4,551 | 3,780 | 12,641 | CONNAUGHT. |
| — | — | — | — | — | — | — | Sligo. |
| 1,101 | 58,026 | 286,294 | 123,508 | 861,891 | 68,928 | 1,004,920 | Total, 1895. |
| 5,227 | 25,054 | 284,778 | 85,140 | 1,041,222 | 15,208 | 1,053,527 | " 1894. |
| — | 284 | — | 28,126 | — | 28,913 | — | INCREASE. |
| 1,226 | — | 84,663 | — | 86,761 | — | 48,439 | DECREASE. |

EXPENDITURE.

| EXPENDITURE. | | | | | Balance in hand at the close of the year. | Total. | SUNDARY CORPORATE TOWNS, ARRANGED IN ALPHABETICAL ORDER. |
|------------------------|--|--|-----------------|--------------------|---|-----------|--|
| Other sundary objects. | Grants payable to the Poor Law Commissioners for the relief of the Poor. | Payments in respect of interest on loans, or raised by the issue of Bonds. | Other payments. | Total expenditure. | | | |
| £ | £ | £ | £ | £ | £ | £ | |
| 50 | — | 687 | 2,569 | 3,255 | — | 3,717 | LEAMINGTON. |
| 14,911 | 47,020 | 97,012 | 47,040 | 897,246 | — | 567,239 | Drogheda. |
| 354 | — | 544 | 5,111 | 4,890 | — | 5,269 | Dublin. |
| 50 | 504 | 1,096 | 596 | 4,522 | 1,260 | 5,182 | Kilkeny. |
| — | — | — | — | — | — | — | Westford. |
| 66 | 554 | 1,468 | 1,892 | 5,569 | — | 5,710 | MUSKERRY. |
| 8,178 | 5,023 | 22,082 | 17,681 | 86,589 | — | 86,880 | Glenties. |
| 418 | 5,163 | 12,000 | 4,438 | 42,492 | — | 44,686 | Cork. |
| 606 | — | 5,067 | 5,473 | 15,445 | — | 25,788 | Limerick. |
| — | — | — | — | — | — | — | Waterford. |
| 28,124 | 1,681 | 99,078 | 128,663 | 415,536 | 9,580 | 499,088 | ULSTER. |
| 363 | — | 4,797 | 10,877 | 21,937 | — | 28,489 | Belfast. |
| — | — | — | — | — | — | — | Londonderry. |
| 88 | 555. | 2,783 | 2,779 | 8,992 | — | 12,641 | CONNAUGHT. |
| — | — | — | — | — | — | — | Sligo. |
| 43,903 | 72,284 | 294,866 | 282,745 | 565,779 | 10,990 | 1,014,934 | Total, 1895. |
| 36,154 | 66,514 | 241,669 | 136,687 | 1,026,180 | 16,182 | 1,045,397 | " 1894. |
| 4,581 | 5,779 | — | 78,068 | — | — | — | INCREASE. |
| — | — | 36,734 | — | 8,830 | 4,892 | 40,439 | DECREASE. |

V.—TOWN COMMISSIONERS UNDER ACT OF 1854. SUMMARY of Returns of Receipts and Expenditure of financial year

| TOWNS, ARRANGED IN ALPHABETICAL ORDER. | Balance at start of the year. | RECEIPTS. | | | | | | | | | | Balance at end of the year. | Total. | Balance at end of the year. |
|---|-------------------------------------|--------------------------------------|------------------------------------|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|--------|--------------------------------|
| | | Rates for general purposes. | Rates for local purposes. | Other Rates. | From Municipal Rate. | From Municipal Rate. | From Municipal Rate. | From Municipal Rate. | From Municipal Rate. | From Municipal Rate. | From Municipal Rate. | | | |
| LANCASHIRE. | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Carlisle | 31 | 100 | — | — | — | — | — | — | — | — | — | — | 131 | — |
| Barrow-in-Furness | 2,081 | 1,405 | — | — | 525 | 40 | 6,500 | 37 | 128 | 131 | 8,748 | 305 | 11,005 | — |
| Darlington | 28 | 74 | — | — | — | 35 | — | — | — | — | — | — | 133 | — |
| Hull | 418 | 1,973 | — | — | — | 58 | — | — | — | — | — | — | 2,455 | — |
| Leeds | — | 107 | — | — | 67 | 9 | — | 50 | — | — | — | — | 233 | 79 |
| Allypore | 67 | 119 | — | — | 94 | 54 | — | — | — | — | — | — | 234 | — |
| Sheffield | 120 | 30 | — | — | 47 | 15 | — | — | — | — | — | — | 167 | — |
| Wakefield | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Wigan | 62 | — | — | — | 71 | 65 | — | — | — | — | — | — | 164 | — |
| Widnes | 280 | 240 | — | — | — | — | — | — | — | — | — | — | 520 | — |
| Warrington | 60 | 384 | — | — | — | 70 | — | — | — | — | — | — | 524 | — |
| Longford | 52 | 70 | — | — | 68 | — | 750 | — | 9 | 28 | 894 | — | 960 | — |
| Grimsby | 1 | 309 | — | — | — | — | — | — | — | — | — | — | 310 | — |
| Leamington | 164 | 64 | — | — | — | 55 | — | — | — | — | — | — | 223 | — |
| Doncaster | — | 0,388 | — | — | — | 412 | 000 | — | 118 | 1,425 | 0,599 | 62 | 5,069 | 100 |
| Northampton | 70 | — | — | — | — | 608 | — | 150 | 7 | 24 | 1,360 | — | 1,522 | — |
| Nottingham | 50 | 259 | — | — | 32 | — | — | — | 7 | 66 | 352 | — | 439 | — |
| Tring | — | 77 | — | — | 18 | 608 | — | — | — | 30 | 798 | — | 798 | 127 |
| Queensbury | 58 | 166 | — | — | — | 13 | — | — | — | — | — | — | 234 | — |
| Haythorpe | 73 | 145 | — | — | — | — | — | — | — | — | — | — | 218 | — |
| Weston | 1,260 | 415 | — | — | 217 | — | 2,500 | 68 | 37 | 351 | 3,581 | 500 | 5,081 | — |
| Whitby | 200 | 307 | — | — | — | 92 | 510 | 4 | — | 50 | 1,199 | — | 1,491 | — |
| Wetherby | 37 | 311 | — | — | — | — | 300 | — | 20 | 171 | 825 | — | 943 | — |
| Wetherby | 8 | 100 | — | — | — | — | — | — | — | — | — | — | 108 | — |
| Wetherby | — | 340 | — | — | — | 645 | — | 405 | 34 | 344 | 1,490 | — | 1,490 | 77 |
| Wetherby | 148 | 146 | — | 175 | — | — | — | — | — | — | — | — | 369 | — |
| Total in Lancashire (20). | 2,454 | 64,063 | — | 178 | 1,070 | 9,590 | 11,450 | 792 | 327 | 2,427 | 84,391 | 1,012 | 46,857 | 440 |
| MANCHESTER. | | | | | | | | | | | | | | |
| Chorley | 83 | 204 | — | 743 | — | 40 | — | — | — | 684 | 1,700 | — | 1,870 | — |
| Chorley | — | 86 | — | — | — | — | — | — | — | — | — | — | 86 | — |
| Chorley | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Chorley | — | 1,771 | — | 154 | — | — | — | — | — | — | — | — | 1,925 | — |
| Chorley | 100 | 262 | — | 32 | 35 | 240 | — | 34 | 7 | 100 | 631 | — | 731 | — |
| Chorley | 117 | 253 | — | — | — | — | — | — | — | — | — | — | 370 | — |
| Chorley | 23 | 384 | — | — | — | — | — | — | — | — | — | — | 407 | — |
| Chorley | — | 759 | — | 5,588 | — | — | — | — | — | — | — | — | 6,347 | 135 |
| Chorley | 213 | 40 | — | 567 | 35 | — | — | — | — | — | — | — | 605 | — |
| Chorley | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Chorley | 5 | 929 | — | 170 | — | — | — | — | — | — | — | — | 1,104 | — |
| Chorley | — | 1,679 | — | — | — | — | — | — | — | — | — | — | 1,679 | — |
| Chorley | — | 1,301 | — | 1,398 | 39 | 34 | — | — | — | — | — | — | 2,732 | 390 |
| Chorley | — | 111 | — | — | 44 | — | — | — | — | — | — | — | 155 | — |
| Chorley | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Chorley | 10 | 561 | — | — | — | — | — | — | — | — | — | — | 571 | — |
| Chorley | 557 | — | — | — | — | — | — | — | — | — | — | — | 557 | — |
| Chorley | 348 | 678 | — | — | — | — | — | — | — | — | — | — | 1,026 | — |
| Chorley | 34 | 100 | — | — | — | — | — | — | — | — | — | — | 134 | — |
| Chorley | 340 | 953 | — | — | — | — | — | — | — | — | — | — | 1,293 | — |
| Chorley | 140 | 319 | — | — | — | — | — | — | — | — | — | — | 459 | — |
| Chorley | — | 700 | — | 300 | 90 | 100 | 300 | 30 | 30 | 494 | 2,275 | 1,210 | 3,485 | 780 |
| Chorley | 126 | 78 | — | — | — | — | — | — | — | — | — | — | 204 | — |
| Total in Manchester (21). | 1,813 | 9,758 | — | 6,204 | 1,280 | 1,904 | 790 | 208 | 680 | 6,457 | 27,398 | 2,000 | 63,000 | 2,150 |

* See notes on

Town Commissioners under Towns Improvement (Ireland) Act, 1854 (17 and 18 Vic. c. 103) for the ended in 1855.

| Improvements of Towns to include, in the Estimate of Revenue, the amount of the general rate. | Police and Lighting of Streets. | Lodging and Refreshment of Travellers. | Cleaning and Watering Streets. | Watchdog. | EXPENDITURE. | | | | | | | Schemes for the year. | Total. | Towns, as far as concerns the Revenue. |
|---|---------------------------------|--|--------------------------------|-----------|---------------|--|-------------------------|--------------------------------------|--|---|--------------------|-----------------------|--------|--|
| | | | | | Water supply. | Construction, Repairs, or other Improvements for Drains. | Other Sanitary objects. | Contributions to County Expenditure. | Payments in respect of interest on money borrowed. | Schools, Bells, Tolls, and other Specialties. | Other Expenditure. | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | LEINSTER. |
| 210 | 498 | 337 | 33 | — | 8,354 | — | 43 | 273 | 740 | 683 | 11,305 | — | 11,305 | Carlow: Diagonstown, Carlow. |
| — | 379 | 118 | — | — | 354 | 93 | 58 | 384 | 400 | 912 | 2,183 | 534 | 2,717 | Dublin: Ballsbridge, Killybeg and Ballybuck. |
| — | 7 | 87 | 83 | — | — | — | — | — | — | 186 | 285 | 14 | 485 | Kildare: Achy, Naas, Newbridge. |
| — | 30 | 61 | — | — | — | — | — | — | — | 234 | 200 | 33 | 467 | Kilkenny: Callan. |
| — | 21 | 43 | — | — | — | — | — | — | 30 | 78 | 176 | 18 | 292 | Klog's: Farnstown, Tallamore. |
| — | 4 | 113 | 48 | — | 47 | 33 | 36 | — | 33 | 177 | 494 | 294 | 815 | Longford: Graux, Longford. |
| — | — | 116 | 3 | — | 7 | — | — | — | — | 386 | 385 | 30 | 791 | Longford: Graux, Longford. |
| — | — | 90 | — | — | — | — | — | — | 797 | 84 | 601 | 35 | 1,417 | Louth: Ardee, Drogheda. |
| — | — | 110 | — | — | — | — | — | — | 153 | 233 | 235 | 125 | 416 | Louth: Ardee, Drogheda. |
| — | 33 | 60 | 13 | — | 400 | 1,302 | 390 | 384 | 3,744 | 65 | 167 | 160 | 5,613 | Monaghan: Carr, Carr. |
| 21 | 309 | 80 | 165 | — | 101 | 4 | 13 | — | — | 843 | 1,200 | 38 | 2,081 | Monaghan: Carr, Carr. |
| — | — | 120 | 147 | — | — | 83 | 14 | — | 347 | 181 | 640 | 82 | 1,203 | Monaghan: Carr, Carr. |
| — | — | 100 | 64 | — | 88 | 11 | — | — | — | 285 | 611 | — | 896 | Monaghan: Carr, Carr. |
| — | — | 71 | — | — | — | — | — | — | 38 | 133 | 208 | 53 | 394 | Queen's: Moybeg, Moybeg. |
| — | 6 | 79 | — | — | — | — | — | — | — | 66 | 180 | 54 | 300 | Queen's: Moybeg, Moybeg. |
| — | 377 | 301 | — | — | 2,508 | 94 | 40 | — | 254 | 1,019 | 8,208 | — | 9,581 | Wexford: Aldington, Aldington. |
| — | 46 | 197 | — | — | — | — | — | — | 100 | 474 | 739 | 345 | 1,558 | Wexford: Aldington, Aldington. |
| — | — | 140 | 86 | — | 808 | 23 | 47 | — | 163 | 71 | 813 | 30 | 923 | Wexford: Aldington, Aldington. |
| — | 112 | 79 | — | — | — | — | — | — | 163 | 163 | 254 | 5 | 585 | Wexford: Aldington, Aldington. |
| 22 | 209 | 124 | 190 | — | 38 | 53 | 8 | — | 112 | 331 | 1,019 | 181 | 1,540 | Wexford: Aldington, Aldington. |
| — | 59 | 73 | — | — | — | — | — | — | 147 | 88 | 545 | 261 | 794 | Wexford: Aldington, Aldington. |
| 259 | 3,089 | 2,070 | 1,800 | — | 12,478 | 1,347 | 590 | 1,541 | 5,533 | 1,292 | 37,382 | 8,355 | 49,997 | Total in Leinster (36). |
| — | — | 84 | 467 | — | 200 | — | 160 | — | 845 | 210 | 1,218 | 350 | 1,778 | Munster: Carr, Carr. |
| — | — | 38 | 44 | — | — | — | 3 | — | — | 56 | 144 | — | 234 | Munster: Carr, Carr. |
| — | — | 40 | — | — | 51 | — | 10 | — | 83 | 108 | 378 | 5 | 461 | Cork: Carr, Carr. |
| — | 568 | 180 | 107 | 102 | 80 | 38 | 27 | 509 | 818 | 374 | 2,274 | 28 | 3,013 | Cork: Carr, Carr. |
| 43 | — | 128 | 85 | — | 82 | — | 14 | — | 143 | 128 | 508 | 68 | 733 | Cork: Carr, Carr. |
| — | — | 148 | 24 | 60 | — | — | — | — | 11 | 105 | 350 | 106 | 442 | Cork: Carr, Carr. |
| — | — | 92 | 27 | — | — | — | — | — | — | 119 | 350 | 12 | 581 | Cork: Carr, Carr. |
| — | 1,018 | 810 | 168 | 92 | 1,280 | 189 | 65 | — | 1,708 | 309 | 5,017 | 81 | 6,237 | Queenstown: Carr, Carr. |
| — | — | 154 | — | 52 | — | — | — | — | — | 467 | 663 | 273 | 1,403 | Queenstown: Carr, Carr. |
| — | — | 100 | 108 | — | 112 | 23 | 46 | — | 445 | 816 | 1,018 | — | 1,298 | Kerry: Carr, Carr. |
| — | — | 26 | — | — | 579 | — | — | — | 414 | 110 | 937 | — | 1,521 | Kerry: Carr, Carr. |
| — | 294 | 27 | 28 | — | 90 | — | 118 | 600 | 1,255 | 2,773 | 8,145 | — | 9,418 | Kerry: Carr, Carr. |
| — | — | 81 | — | — | — | — | — | — | — | 48 | 167 | 13 | 228 | Limerick: Carr, Carr. |
| — | — | — | — | — | — | — | — | — | — | — | — | — | — | Limerick: Carr, Carr. |
| 30 | 180 | 87 | — | — | 19 | — | 80 | — | 88 | 194 | 283 | 145 | 612 | Tipperary: Carr, Carr. |
| 37 | — | 160 | 188 | — | — | — | — | — | 344 | 928 | 1,541 | 275 | 2,811 | Tipperary: Carr, Carr. |
| — | 203 | 117 | — | — | — | — | — | — | 119 | 149 | 600 | 179 | 778 | Tipperary: Carr, Carr. |
| — | 8 | 29 | 19 | — | 9 | 8 | 8 | — | 10 | 18 | 127 | 60 | 205 | Tipperary: Carr, Carr. |
| — | 487 | 82 | 120 | — | 1 | 11 | — | — | 94 | 167 | 883 | 280 | 1,121 | Tipperary: Carr, Carr. |
| — | 39 | 110 | 122 | 78 | — | — | — | — | — | 141 | 308 | 140 | 589 | Tipperary: Carr, Carr. |
| 708 | 171 | 129 | 80 | — | 458 | 85 | 1 | — | 266 | 918 | 2,744 | — | 3,683 | Watersford: Carr, Carr. |
| — | — | 88 | — | — | — | — | — | — | — | 28 | 104 | 251 | 383 | Watersford: Carr, Carr. |
| 915 | 1,971 | 9,219 | 1,728 | 860 | 2,431 | 254 | 262 | 1,709 | 6,986 | 8,283 | 33,286 | 1,478 | 51,108 | Total in Munster (35). |

V. (continued).—SUMMARY of Returns of Receipts and Expenditure of Town Commissioners under

| TOWNS, ANALYSED BY COUNTIES AND PARISHES. | Balance in hand at the commence- ment of the year. | RECEIPTS. | | | | | | | | | | Balance in hand at the close of the year. | Total. | Balance in hand at the close of the year. |
|--|---|----------------------------------|--------------------------------|-----------------|------------------------------|--|------------------------------------|---------------------------|--|--------------------|--------------------|---|---------|---|
| | | Rate for general purposes. | Rate for local purposes. | Other rates. | From rates, local Act. | From Parish rates and houses. | Received as rent of land. | From other sources. | From Parish rates and houses. | Other receipts. | Total receipts. | | | |
| 1881. | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Ulster. | | | | | | | | | | | | | | |
| Armagh: | | | | | | | | | | | | | | |
| Armagh, | 1 | 85 | — | — | — | — | — | — | — | 18 | 103 | — | 311 | — |
| Ballymena, | 371 | 684 | — | 4,003 | — | — | — | 15 | 111 | 285 | 5,059 | — | 5,459 | — |
| Ballymore, | 4 | 684 | — | — | — | — | — | — | — | 28 | 709 | — | 714 | — |
| Larne, | 554 | 570 | — | 549 | — | — | — | — | — | 254 | 1,563 | — | 1,567 | — |
| Lisburn, | 340 | 5,061 | — | 98 | 713 | — | 17,636 | 20 | 18 | 443 | 21,743 | — | 21,703 | — |
| Portlough, | 54 | 253 | — | — | — | — | — | — | — | 33 | 286 | — | 239 | — |
| Armagh: | | | | | | | | | | | | | | |
| Enniskerry, | 28 | 73 | — | — | 40 | 38 | — | — | — | 44 | 155 | — | 203 | — |
| Glenties, | 116 | 3,565 | — | 8,280 | 376 | 218 | 3,800 | — | — | 100 | 14,018 | 509 | 14,527 | — |
| Parade, | — | 1,910 | — | — | 775 | 100 | — | 1,000 | 15 | 200 | 3,411 | 402 | 3,500 | 186 |
| Tandrage, | 54 | 28 | — | — | — | — | — | — | — | 5 | 107 | — | 161 | — |
| Cavan: | | | | | | | | | | | | | | |
| Belmont, | 543 | — | — | — | 165 | 120 | — | — | — | 31 | 288 | — | 589 | — |
| Cavan, | 51 | 340 | — | — | — | 111 | — | — | — | 31 | 452 | 25 | 481 | — |
| Castleblin, | 27 | 116 | — | — | — | — | — | — | — | 17 | 133 | — | 150 | — |
| Down: | | | | | | | | | | | | | | |
| Ballymacarney, | 8 | 100 | — | — | — | — | — | — | — | 23 | 178 | — | 186 | — |
| Leek, | 57 | 231 | — | — | — | — | — | — | 2 | 37 | 279 | — | 327 | — |
| Dublin: | | | | | | | | | | | | | | |
| Blackrock, | 50 | 500 | — | — | 603 | 3 | — | 31 | 81 | 1,169 | 28 | 1,245 | 49 | — |
| Blackrock, | — | 9,241 | — | 89 | — | 89 | 4,000 | — | — | 43 | 5,765 | — | 6,006 | 486 |
| Drogheda, | — | 207 | — | — | — | 1 | — | — | — | 45 | 240 | — | 241 | 31 |
| Drogheda, | 50 | 372 | — | — | 221 | 10 | — | 7 | 28 | 227 | — | 269 | — | — |
| Glenties, | 4 | 80 | — | — | — | — | — | — | — | 19 | 49 | — | 63 | — |
| Glenties, | 548 | 388 | — | — | — | 48 | — | — | 13 | 111 | 1,365 | — | 1,885 | — |
| Newcastle, | — | 510 | — | — | 373 | — | 300 | — | 33 | 546 | 1,777 | 500 | 2,556 | 606 |
| Warrington, | 50 | 218 | — | 239 | 11 | 85 | — | — | 0 | 89 | 765 | — | 825 | — |
| Down: | | | | | | | | | | | | | | |
| Coleraine, | 965 | 1,871 | — | — | 548 | 625 | — | — | 27 | 873 | 4,207 | — | 5,116 | — |
| Lisburn, | 2 | 75 | — | — | — | — | — | — | — | 25 | 100 | — | 122 | — |
| Monaghan: | | | | | | | | | | | | | | |
| Ballymore, | 56 | 225 | — | — | — | — | — | — | — | 13 | 145 | — | 181 | — |
| Castlemore, | 52 | 76 | — | — | — | — | — | — | — | 21 | 97 | — | 119 | — |
| Castlemore, | 19 | 85 | — | — | — | — | — | — | — | 28 | 123 | — | 148 | — |
| Clontarf, | 153 | 387 | — | — | 213 | 75 | 4,000 | — | 8 | 25 | 2,874 | — | 3,597 | — |
| Tyrone: | | | | | | | | | | | | | | |
| Armagh, | 22 | 85 | — | — | — | — | — | — | — | 7 | 41 | — | 65 | — |
| Coleraine, | 80 | 122 | — | — | — | — | — | — | — | 81 | 183 | 17 | 207 | — |
| Stranmillis, | 106 | 369 | — | — | 814 | 61 | — | — | — | 85 | 1,068 | — | 1,706 | — |
| Total in Ulster (37). | 4,789 | 46,552 | — | 8,100 | 4,440 | 1,681 | 36,553 | 2,416 | 332 | 4,310 | 69,087 | 3,453 | 75,954 | 1,354 |
| CONNAUGHT. | | | | | | | | | | | | | | |
| Galway: | | | | | | | | | | | | | | |
| Belmont, | — | 390 | 45 | — | — | — | — | — | 19 | 345 | 731 | 5 | 767 | 5 |
| Longford, | 111 | 393 | — | — | — | — | — | 194 | — | 25 | 283 | — | 369 | — |
| Trillick, | — | — | — | — | 508 | 7 | — | — | — | 60 | 514 | 61 | 585 | 40 |
| Mayo: | | | | | | | | | | | | | | |
| Ballymore, | 54 | 390 | — | — | — | 10 | — | — | — | 36 | 356 | — | 373 | — |
| Castlemore, | — | 470 | — | — | — | — | — | — | — | 45 | 415 | — | 435 | 14 |
| Warrington, | — | 500 | — | — | — | — | — | — | — | 43 | 549 | — | 594 | — |
| Donegal: | | | | | | | | | | | | | | |
| Boyle, | — | 183 | — | — | — | 5 | — | — | — | 37 | 195 | — | 215 | 5 |
| Donegal, | — | 135 | — | — | 35 | 83 | — | — | — | 24 | 311 | — | 331 | 50 |
| Total in Connaught (7). | 145 | 1,298 | 45 | — | 551 | 47 | — | 154 | 19 | 287 | 2,528 | 87 | 2,662 | 100 |
| Total in Ireland (44). | 13,239 | 46,067 | 45 | 14,512 | 7,400 | 6,268 | 34,201 | 2,736 | 355 | 14,730 | 101,622 | 3,540 | 105,544 | 4,059 |
| 1882. | 13,779 | 41,704 | 34 | 12,400 | 6,500 | 6,102 | 27,310 | 2,686 | 145 | 14,465 | 91,491 | 4,089 | 95,581 | 3,000 |
| Increase. | 1,497 | 6,173 | 11 | 1,631 | 800 | 400 | 11,490 | — | 286 | 285 | 16,491 | 1,500 | 21,525 | 110 |
| Decrease. | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

*See notes, page 21.

†The accounts in this case are for a year and a half, but 6

VI.—LIGHTING AND CLEANING COMMISSIONERS (Act 2 Geo. IV., cap. 82). SUMMARY of the

| Towns, according to Returns and Returns. | Balance brought forward at the commence- ment of the year. | Receipts. | | | | | | | | | | Balance at the close of the year. | Total. |
|---|--|---|----------------|-----------------|--------------------------|--|---|---|--|--------------------|--|--|--------|
| | | From rates under 2 Geo. IV., c. 82. | From rates. | Other rates. | From parishes, &c. | Received on account of rates. | From Grants (or other land tax). | From Grants (or other land tax). | From property tax and levies. | Other receipts. | Total receipts during the year. | | |
| Leinster. | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Wicklow: | | | | | | | | | | | | | |
| Wicklow, . . . | 748 | — | — | 423 | 19 | — | — | 6 | 1,890 | 100 | 1,899 | — | 2,756 |
| Munster. | | | | | | | | | | | | | |
| Cork: | | | | | | | | | | | | | |
| Cork, . . . | 388 | 212 | — | — | — | — | — | — | — | 50 | 348 | — | 636 |
| *Youghal, . . . | — | 180 | — | 366 | 9 | 1,000 | 60 | 10 | 338 | 506 | 1,103 | — | 1,103 |
| Tipperary: | | | | | | | | | | | | | |
| Tipperary, . . . | 18 | — | — | — | 43 | — | — | — | 98 | 14 | 163 | — | 171 |
| Ulster. | | | | | | | | | | | | | |
| Armagh: | | | | | | | | | | | | | |
| Armagh, . . . | 604 | 724 | — | 600 | — | — | — | 19 | — | 173 | 1,506 | — | 2,300 |
| Monaghan: | | | | | | | | | | | | | |
| Monaghan, . . . | 119 | 331 | — | — | — | — | — | 2 | 4 | 94 | 331 | — | 450 |
| Tyrone: | | | | | | | | | | | | | |
| Dungannon, . . . | 70 | 314 | — | — | — | — | — | — | — | 58 | 380 | — | 388 |
| Omagh, . . . | 45 | 387 | — | — | — | — | — | — | — | 113 | 399 | — | 415 |
| Total, { 1860, . . . | 1,791 | 1,661 | — | 1,109 | 66 | 1,000 | 60 | 39 | 1,714 | 1,178 | 14,148 | — | 15,315 |
| { 1861, . . . | 1,171 | 1,640 | — | 1,008 | 19 | — | — | 39 | 9,048 | 1,631 | 7,050 | 304 | 9,717 |
| Increase, . . . | 620 | 19 | — | — | — | 1,000 | 60 | — | — | — | 4,400 | — | 4,118 |
| Decrease, . . . | — | — | — | 387 | 14 | — | — | — | 395 | 478 | — | 304 | — |

*The provisions of the Towns Improvement Act, 17 and 18 Vic., cap. 32, were adopted in Youghal at the close of 1864, but not for the remainder of the year.
† The Towns Improvement Act was applied to the town of Armagh from the 1st of 1861.

receipts and expenditure of the Commissioners during the financial year ended in 1805.

| Balance brought forward from the account of the year. | EXPENDITURE. | | | | | | | | | | Balance in hand at close of the year. | Total. | TOTAL, ARRANGED IN ORDER OF PRIORITY, (£)s ^d |
|--|---|-----------------------------|--|-----------------|------------------|--|-------------------------------|---|----------------------------|----------------------------|--|--------|--|
| | Lights, including lamps, candles, &c. | Cleaning the streets. | Feeding and clothing of horses. | Watches, &c. | Water supply. | Con- sidering the cleaning of drains &c. | Other sanitary objects. | Payments in respect of borrowed money. | Other Expendi- ture. | Total Expendi- ture. | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | INCREASE. |
| - | 100 | 57 | 100 | - | - | - | - | 512 | 508 | 1,587 | 551 | 2,368 | Wicklow. |
| | | | | | | | | | | | | | Wicklow. |
| | | | | | | | | | | | | | Monaghan. |
| - | 200 | - | - | 80 | - | - | - | 52 | 133 | 365 | 18 | 558 | Cork : |
| 824 | 500 | 114 | 50 | - | 3,753 | 8 | 55 | 320 | 556 | 5,036 | 347 | 7,161 | Bandon. |
| | | | | | | | | | | | | | Toughal. |
| | | | | | | | | | | | | | Tipperary : |
| - | 40 | - | 2 | - | - | - | - | - | 227 | 271 | 5 | 177 | Fethard. |
| | | | | | | | | | | | | | Ulster. |
| | | | | | | | | | | | | | Armagh : |
| - | 185 | 202 | 143 | 84 | 503 | 80 | 125 | 500 | 280 | 2,127 | 113 | 2,510 | Armagh. |
| | | | | | | | | | | | | | Monaghan : |
| - | 80 | 50 | - | 34 | 10 | - | - | - | 40 | 214 | 187 | 450 | Monaghan. |
| | | | | | | | | | | | | | Tyronne : |
| - | 107 | - | - | - | - | - | - | - | 109 | 216 | 80 | 385 | Dungannon. |
| - | 355 | - | 59 | 62 | - | - | - | - | 72 | 548 | 17 | 615 | Cavanagh. |
| 254 | 1,475 | 442 | 530 | 223 | 4,154 | 97 | 180 | 1,330 | 2,373 | 11,100 | 1,386 | 13,893 | 1805. } Total. |
| 1,022 | 1,575 | 899 | 547 | 254 | 163 | 23 | 187 | 1,801 | 2,658 | 5,910 | 1,762 | 8,715 | 1804. } |
| - | - | 47 | 50 | 5 | 5,069 | 4 | - | 33 | 175 | 4,190 | 348 | 4,515 | INCREASE. |
| 128 | 100 | - | - | - | - | - | 47 | - | - | - | - | - | DECREASE. |

Year 1804-5 were made under 9 George IV., cap. 82, a few months previously, and the accounts of the year are therefore given in this table. Besides, 1805, by the Statute 58 and 59 Geo. III., cap. 82, &c., as mentioned on page 15.

VII.—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of sums received by Commissioners
Commissioners under 3 and 4 Vic., c. 108, section 16.

PART I.—Receipts

| TOWNS AND OTHER DISTRICTS, GRANTED IN PROVISION (32 Towns and Townships) | Statutes under which sanctioned. | Returns to forward to the Commissioners of the year. | Receipts. | | |
|--|--|---|-------------------|------------------|---------------------------------|
| | | | Improvement Rate. | Other Rate. | From Mortgage, Fines, &c. |
| 1. | 2. | 3. | 4. | 5. | 6. |
| LEINSTER. | | | | | |
| DUBLIN CITY: | | | | | |
| Fleet Street-square (Commissioners), | 33 Geo. III., c. 135. | No return. | — | — | — |
| Merton-square (Commissioners), | 31 Geo. III., c. 45 (Tr.); and 40 Geo. III., c. 54 (Tr.) & 22. | No return. | — | — | — |
| Mountjoy-square (Commissioners), | 41 Geo. III., c. 34. | No return. | — | — | — |
| Trinity-square (Governors of Lying-in Hospital), | 35 Geo. III., c. 49 (Tr.). | — | — | 381 | — |
| DUBLIN COUNTRY: | | | | | |
| Blackrock Township (Commissioners), | 25 & 27 Vic., c. cxvii. | — | 4,045 | 3,547 | — |
| Clontarf Ditto, | 23 & 25 Vic., c. lxxxv. | 147 | 2,124 | 2,470 | — |
| Dalkey Ditto, | 25 & 27 Vic., c. cxviii. | 40 | 5,107 | — | — |
| Dromowda, Clontarf, and Glasnevin Township (Com- missioners), | 41 & 43 Vic., c. cxvii. | — | 3,487 | — | — |
| Kilmainham (New) Ditto, | 31 & 33 Vic., c. cx. | — | 1,086 | — | — |
| Kingtown Ditto, | 34 & 36 Vic., c. cxvii., and other Acts. | 229 | 14,400 | 658 | 11 |
| Pembroke Ditto, | 36 & 38 Vic., c. lxxv., and other Acts. | — | 25,168 | — | — |
| Reckinstown and Rathgar Township (Improvement Com- missioners), | 19 & 21 Vic., c. cxvii., and other Acts. | 10,100 | 28,643 | — | — |
| WOMANUS COUNTRY AND DUBLIN COUNTRY: | | | | | |
| Wey Township (Commissioners), | 23 & 25 Vic., c. cxvii.; and 23 & 25 Vic., c. cxvii. | 1,700 | 3,166 | 1,220 | 128 |
| ULSTER. | | | | | |
| Belfast City and District, Water Commissioners, | 25 & 27 Vic., c. cxviii.; 29 & 31 Vic., c. cxvii., and other Acts. | 12,647 | — | 27,818 | — |
| Castlereagh (Municipal Commissioners), | 2 & 4 Vic., c. 107; 3 & 5 Vic., c. 58; and 25 & 27 Vic., c. cxviii. | 996 | — | — | 87 |
| Randallville (Commissioners of the Borough), . . . | 25 & 27 Vic., c. cxvii. | 200 | 1,600 | 305 | — |
| Wavy (Commissioners), | 24 & 26 Vic., c. cxvii. | — | 4,214 | 1,010 | 1,756 |
| CONSAUGHT. | | | | | |
| Galway Town (Improvement Commissioners), . . . | 15 & 17 Vic., c. cx. | 1,328 | 550 | 3,484 | 1,532 |
| Total for 33 Towns and Townships, | | | 14,347 | 30,301 | 3,348 |
| Grand total, | | (1890 1891) | 27,301 28,314 | 30,301 31,427 | 3,348 3,314 |
| Increase, | | — | — | 1,126 | — |
| Decrease, | | 7,940 | 7,116 | — | — |

having powers of local taxation under special Acts, and in one case (Carrickfergus) by Municipal for the financial year ended in 1895,

during financial year.

| REVENUE. | | | | | | Balance against the close of the year. | Total. | TOWNS AND OTHER DISTRICTS, ARRANGED IN ALPHABETIC ORDER. |
|--|--|--|--|--|--|---|---------|--|
| From property in land and tenements. | From property in land and tenements. | From property in land and tenements. | From property in land and tenements. | From property in land and tenements. | From property in land and tenements. | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ |
| LEINSTER. | | | | | | | | |
| DUBLIN CITY : | | | | | | | | |
| - | - | - | - | - | - | - | - | Marion-square (Commissioners). |
| - | - | - | - | - | - | - | - | Marion-square (Commissioners). |
| - | - | - | - | - | - | - | - | Newmarket-square (Commissioners). |
| - | - | - | - | - | 381 | - | 381 | Redden-square (Governors of Lying-in Hospital). |
| DUBLIN COUNTY : | | | | | | | | |
| 97 | 1,434 | 304 | 317 | 389 | 10,340 | 471 | 14,346 | Blackrock Township (Commissioners). |
| 84 | 980 | - | 106 | 354 | 3,187 | - | 5,334 | Clontarf District. |
| 57 | - | - | 91 | 306 | 5,481 | - | 5,882 | Dalkey District. |
| - | - | - | 886 | 59 | 5,337 | - | 5,337 | Drumcondra, Clontarf, and Glasnevin Township (Commissioners). |
| - | 150 | - | 89 | 303 | 3,310 | 144 | 3,753 | Edinburgh (New) District. |
| 83 | 49,586 | 900 | 780 | 108 | 37,584 | 546 | 58,704 | Kingscourt District. |
| 608 | 124 | - | 595 | 3,753 | 58,587 | 4,002 | 60,166 | Parkville District. |
| 170 | 53,753 | - | 803 | 2,739 | 48,599 | - | 55,195 | Rathmines and Rathgar Township (Improvement Commissioners). |
| WICKLOW COUNTY AND DUBLIN COUNTY : | | | | | | | | |
| 134 | 3,880 | - | 610 | 300 | 10,513 | - | 15,373 | Ray Township (Commissioners). |
| ULSTER. | | | | | | | | |
| - | 140,592 | 587 | - | 33,909 | 138,536 | - | 219,443 | Belfast City and District, Water Commissioners. |
| 946 | - | - | 16 | 329 | 1,329 | - | 1,435 | Carrickfergus (Municipal Commissioners). |
| 903 | 3,000 | - | 108 | 508 | 5,851 | 425 | 8,434 | Carrickfergus (Commissioners of the Borough). |
| 803 | 5,800 | - | 303 | 370 | 18,385 | - | 25,385 | Newry (Commissioners). |
| CONNAUGHT. | | | | | | | | |
| 393 | - | - | 160 | 615 | 6,158 | - | 7,441 | Galway Town (Improvement Commissioners). |
| 5,189 | 55,448 | 558 | 3,941 | 9,908 | 163,541 | 8,555 | 215,344 | Total for 13 Towns and Townships. |
| 5,723 | 209,435 | 1,440 | 9,941 | 65,317 | 396,318 | 5,868 | 428,066 | 1895 |
| 5,789 | 114,403 | 6,380 | 9,930 | 48,357 | 307,417 | 7,386 | 314,803 | 1894 |
| - | 55,908 | - | 1,408 | - | 54,501 | - | 78,548 | Increase. |
| 500 | - | 4,610 | - | 4,640 | - | 1,618 | - | Decrease. |

VII. (continued).—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of expenditure by Municipal Commissioners under 3 and 4 Vic., c. 103.

PART II.—Expenditure

| Towns and certain Parishes situated in Parishes. (12 Towns and Townships) | Statute under which enacted. | Returns submitted to the Commissioners of the year. | EXPENDITURE. | | | | |
|---|--|--|---|--|---------------------------------------|---|----------|
| | | | Improvement of Towns for Building of Houses, &c., &c., (1845, &c., &c.) | Fencing and repairs of roads. | Cleaning and watering roads. | Lighting, including lamps, lamp posts, &c. | Washing. |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| LEINSTER. | | | | | | | |
| DUBLIN CITY: | | | | | | | |
| Stretton-square (Commons). | 38 Geo. III., c. 103. | No return. | — | — | — | — | — |
| Merton-square (Commons). | 31 Geo. III., c. 45 (Tr.); and 40 Geo. III., c. 68 (Tr.), c. 18. | No return. | — | — | — | — | — |
| Mentray-square (Commons). | 41 Geo. III., c. 34. | No return. | — | — | — | — | — |
| Railway-square (Governors of Lying-in-Hospital). | 20 Geo. III., c. 43 (Tr.) | — | — | — | — | 101 | — |
| DUBLIN COUNTY: | | | | | | | |
| Blackrock Township (Commons). | 35 & 37 Vic., c. 103. | 613 | — | 1,303 | 1,054 | 586 | — |
| Clontarf Divn. | 32 & 33 Vic., c. 103. | — | — | 1,138 | 297 | 423 | — |
| Dalkey Divn. | 30 & 31 Vic., c. 103. | — | — | 276 | 43 | 566 | — |
| Donnemadarra, Glendale, and Glasnevin Township (Commons). | 41 & 42 Vic., c. 103. | 693 | — | 1,303 | — | 801 | — |
| Elmwood (New) Divn. | 31 & 32 Vic., c. 103. | 261 | — | 932 | — | 44 | — |
| Kingsdown Divn. | 34 & 35 Vic., c. 103, and other Acts. | — | — | 1,044 | 609 | 1,471 | — |
| Pasadena Divn. | 32 & 33 Vic., c. 103, and other Acts. | 4,304 | 1,049 | 4,845 | — | 1,303 | — |
| Rathmines and Rathgar Township (Improvement Commons). | 10 & 11 Vic., c. 103, and other Acts. | — | 7,018 | 8,104 | — | 1,303 | — |
| WICKLOW COUNTY AND DUBLIN COUNTY: | | | | | | | |
| Ray Township (Commons). | 36 & 37 Vic., c. 103; and 38 & 39 Vic., c. 103. | — | 2,604 | 423 | 103 | 508 | — |
| ULSTER. | | | | | | | |
| Belfast City and District, Water Commissioners. | 33 & 34 Vic., c. 103; 35 & 36 Vic., c. 103; and other Acts. | — | — | — | — | — | — |
| Garrickstown (Municipal Com- missioners). | 36 & 37 Vic., c. 103; 38 & 39 Vic., c. 103; and 40 & 41 Vic., c. 103. | — | — | — | 33 | 101 | — |
| Enniskillen (Commissioners of the Borough). | 33 & 34 Vic., c. 103. | — | 771 | 436 | 271 | 551 | — |
| Newry (Commissioners). | 34 & 35 Vic., c. 103. | 1,303 | — | 687 | 272 | 688 | — |
| CONNAUGHT. | | | | | | | |
| Galway Town (Improvement Commons). | 16 & 17 Vic., c. 103. | — | — | 208 | 1,000 | 243 | 107 |
| Total for 12 Towns and Townships. | | 7,939 | 11,709 | 20,126 | 4,845 | 6,303 | 107 |
| Grand total. | | 7,939 | 11,709 | 20,126 | 4,845 | 6,303 | 107 |
| | | 7,939 | 11,709 | 20,126 | 4,845 | 6,303 | 107 |
| Increase. | | — | — | 1,718 | — | 101 | — |
| Decrease. | | 500 | 2,531 | — | 9,209 | — | — |

* 207,200 of this sum has

Commissioners having powers of local taxation under special Acts, and in one case (Carrickfergus) by section 16, for the financial year ended in 1895.

during financial year.

| EXPENDITURE. | | | | | | | | | | Towns and streets, otherwise, ARRANGED IN ALPHABETICAL ORDER. |
|--|---|-------------------------|-----------------------------------|---|-----------------|--------------------|---|---------|--|---|
| Expenditure under the Public Health (Ireland) Act, 1878. | | | Contributions to County Councils. | Payments to Corporations in respect of local rates. | Other expenses. | Total expenditure. | Balance in Credit at the close of the year. | Total. | | |
| Water supply. | Sanitation, sewerage, or drainage works or works. | Other sanitary objects. | | | | | | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| LEINSTER. | | | | | | | | | | |
| DUBLIN CITY : | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | Blackrock-square (Commissioners). | |
| - | - | - | - | - | - | - | - | - | Marble-square (Commissioners). | |
| - | - | - | - | - | - | - | - | - | Marble-square (Commissioners). | |
| - | - | - | - | - | 180 | 281 | - | 281 | Marble-square (Commissioners of Lying-in Hospital). | |
| DUBLIN COUNTY : | | | | | | | | | | |
| 605 | 1,500 | 807 | 555 | 1,028 | 2,240 | 10,707 | - | 11,200 | Blackrock Township (Commissioners). | |
| 583 | 285 | 188 | 778 | 898 | 964 | 8,381 | 123 | 8,504 | Clontarf Ditch. | |
| 443 | 47 | 30 | 338 | 1,890 | 468 | 8,082 | 270 | 8,352 | Dalkey Ditch. | |
| 641 | 240 | 114 | 528 | 1,418 | 645 | 8,143 | 81 | 8,224 | Donnadra, Clontarf, and Glasnevin Townships (Commissioners). | |
| 570 | 8 | 180 | 100 | 180 | 380 | 8,408 | - | 8,788 | Edinburgh (New) Ditch. | |
| 8,470 | 1,843 | 8,108 | 1,510 | 41,781 | 8,045 | 58,102 | - | 58,784 | Kingstown Ditch. | |
| 2,028 | 4,840 | 642 | 8,108 | 2,000 | 4,104 | 28,408 | - | 30,156 | Pembroke Ditch. | |
| 8,808 | 2,982 | 1,100 | 8,818 | 10,180 | 7,328 | 48,915 | 8,270 | 57,185 | Richmond and Rathgar Townships (Improvement Commissioners). | |
| WICKLOW COUNTY AND DUBLIN COUNTY : | | | | | | | | | | |
| 487 | 248 | 51 | 240 | 3,331 | 9,829 | 11,138 | 1,143 | 12,281 | Bray Township (Commissioners). | |
| ULSTER. | | | | | | | | | | |
| 51,818 | - | - | - | 388,868 | 1,300 | 188,808 | 88,887 | 228,613 | Belfast City and District, Water Commissioners. | |
| 48 | 2 | 88 | - | 200 | 711 | 1,811 | 384 | 1,418 | Carrickfergus (Municipal Commissioners). | |
| 108 | 223 | 118 | 280 | 8,047 | 833 | 8,414 | - | 8,414 | Enniskillen (Commissioners of the Borough). | |
| 408 | 128 | 108 | 1,113 | 8,872 | 8,851 | 11,828 | 2,088 | 13,916 | Newry (Commissioners). | |
| CONNAUGHT. | | | | | | | | | | |
| 441 | 455 | 50 | - | 2,463 | 888 | 8,843 | 883 | 9,441 | Galway Town (Improvement Commrs.) | |
| 18,008 | 11,704 | 8,640 | 38,188 | 14,778 | 22,024 | 188,843 | 2,128 | 213,844 | Total for 18 Towns and Townships. | |
| 78,411 | 11,704 | 8,840 | 38,188 | 17,881 | 28,864 | 324,477 | 64,802 | 428,008 | 288 | |
| 88,012 | 10,000 | 8,888 | 28,878 | 118,408 | 28,477 | 314,897 | 87,884 | 348,888 | 288 | |
| - | 1,801 | 1,884 | - | 84,888 | 7,407 | 48,890 | 84,802 | 78,168 | Increase. | |
| 88,888 | - | - | 2,217 | - | - | - | - | - | Decrease. | |

Item inserted in block.

VIII.—SUMMARY of local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1896.

| REVENUE. | | EXPENDITURE. | |
|---|-------------|---|-------------|
| | £ s. d. | | £ s. d. |
| From taxation under Constabulary— | | Paid into Treasury in aid of cost of Metropolitan | |
| Dublin Metropolitan Police tax, | 58,267 11 8 | police, | 51,240 2 8 |
| Garbage duty, | 23,875 10 0 | | |
| Travellers' licences, | 4,698 4 7 | | |
| Publicans' and Publican's certificates, | 824 17 6 | | |
| Fees from Police courts, | 1,583 8 0 | | |
| | 10,343 0 7 | | |
| Fines and Penalties from Police courts, | 5,674 5 7 | | |
| Total from taxation, | 58,563 15 5 | | |
| Incidentals, pay of police specially employed, sale of cut clothing, &c., | 1,358 7 3 | | |
| Total receipts applicable as reduction of expenditure, | 51,243 2 8 | Total, | 451,340 2 8 |

IX.—SUMMARY of taxes lodged to the credit of the Port and Docks Board, Dublin.

| REVENUE. | | EXPENDITURE. | |
|-------------------------------------|---------------|--|---------------|
| | £ s. d. | | £ s. d. |
| Balance, | 5,712 8 5 | Repairs of quay walls and bridges, | 15 17 2 |
| Quay Wall and Bridge tax, | 23 5 5 | Repayment of loans, | 4,760 10 0 |
| Bridge rate, | 5,719 4 9 | Interest, | 1,655 7 10 |
| Fees from local taxes, | 34 1 3 | Maintenance of new bridges, | 275 10 6 |
| Other receipts, | 650 18 9 | | |
| | 5,777 7 2 | Total, | 65,737 7 8 |
| | | Balance, | 5,732 2 1 |
| Total, | 414,449 10 10 | Total, | 414,449 10 10 |

X.—COURT LEET PRESENTMENTS in Manor of Killultagh, including town of Lisburn.

| | £ s. d. |
|--|---------|
| Total amount presented on separate Constabularies, | — |
| „ „ „ on Manor at large, | — |
| Total presented, | — |
| Total amount levied, | — |

TABLE XI.

RECEIPTS AND EXPENDITURE OF BURIAL BOARDS.

RECEIPTS AND EXPENDITURE OF

XI.—Receipts and Expenditure of Burial Board.

NOTE.—This table, which has been compiled from returns received from Clerks to Burial Boards, does not

[illegible]

RECEIPTS AND EXPENDITURE OF

XL—(continued)—RECEIPTS AND EXPENDITURE OF NUCLEONIC ACIDS

[illegible]

XII.—SUMMARY of returns made by Clerks of the Peace, of salaries, emoluments, and fees

| COUNTIES, AND CITIES OF CITIES AND OF TOWNS, &c. (2A.) | Salary. | Emoluments. | | | | Fees paid by Crown Solicitor. |
|--|---------------------|--|---|---|---|-------------------------------------|
| | | Compensation under Statute Justice Act, and other payments from the Imperial Taxes. | Perquisites for services in prosecuting Parliamentary Violent Acts. | Perquisites for prosecuting Breach Acts. | Other compensation from Grand Jury em. | |
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Aston, | 370 0 0 | — | 303 0 0 | 200 0 0 | — | 905 0 0 |
| Belfast, Borough of, | 500 0 0 | — | 415 0 0 | 114 0 0 | — | 51 0 0 |
| Cardiff, Borough, Co. of the Town, | 34 0 0 | — | — | 29 0 0 | — | — |
| Gloucester, | 324 0 0 | — | 190 0 0 | 50 0 0 | — | — |
| Denegal, | 370 0 0 | 420 0 0 | 491 0 0 | 233 0 0 | — | 13 0 0 |
| Dublin, County of the City, | 600 0 0 | — | 240 0 0 | 128 0 0 | 185 0 | 131 0 0 |
| Galway, | 310 0 0 | — | 236 0 0 | 84 0 0 | — | 4 0 0 |
| Galway, County of the Town, | 64 0 0 | — | 12 0 0 | 26 0 0 | — | — |
| Kilkeny, | 300 0 0 | 28 0 0 | 60 0 0 | 62 0 0 | — | 9 0 0 |
| Kilkeny, County of the City, | 93 0 0 | — | 10 0 0 | 29 0 0 | — | — |
| Lisburn, | 317 0 0 | 119 0 0 | 205 0 0 | 25 0 0 | — | 7 0 0 |
| *Monaghan, | 224 0 0 | — | 250 0 0 | 75 0 0 | — | 9 0 0 |
| Tyrone, | 370 0 0 | 16 0 0 | 307 0 0 | 113 0 0 | — | 40 0 0 |
| Waterford, | 377 0 0 | 26 0 0 | 92 0 0 | 80 0 0 | — | 1 0 0 |
| Waterford, County of the City, | 68 0 0 | — | 26 0 0 | 29 0 0 | — | — |
| Total, | (1855) 4,394 0 0 | 675 0 0 | 3,234 0 0 | 1,349 0 0 | 125 0 0 | 543 0 0 |
| | (1856) 4,679 0 0 | 670 0 0 | 3,533 0 0 | 1,497 0 0 | 462 0 0 | 537 0 0 |
| Jersey, | — | — | — | — | — | — |
| Down, | 125 0 0 | 308 0 0 | 315 0 0 | 258 0 0 | 337 0 0 | 24 0 0 |

* The office of Clerk of the Crown and Clerk of the Peace in the County of Monaghan were united in

received by them, under statute, custom, or other authority, during the year 1895.

| FROM OTHER THAN MONIES PAID BY CHURCH SCHOLARS. | | | | | Bachelors and Clergy dues. | Total amount of other fees and payments. | COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS, &c. (18) |
|--|-----------------------|-------------------------|----------------------------|---------------------------|----------------------------|--|---|
| On Church Vestments and Apparel from Magistrates' contributions. | On Publican Licenses. | On Civil Bill Licenses. | On Bailiffs and Docketage. | On Registration of Wills. | | | |
| £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| 21 0 0 | 85 0 0 | 569 0 0 | — | — | 1 0 0 | 1,354 0 0 | Arms. |
| 17 0 0 | 154 0 0 | — | — | — | — | 1,806 0 0 | Belfast, Borough of. |
| — | 5 0 0 | — | — | — | 1 0 0 | 46 0 0 | Carrickfergus, County of Town. |
| 1 0 0 | 50 0 0 | 315 0 0 | — | — | — | 994 0 0 | Clare. |
| 10 0 0 | 87 0 0 | — | — | — | — | 1,496 0 0 | Down. |
| 6 0 0 | 164 0 0 | — | 1 0 0 | — | — | 1,565 0 0 | Dublin, County of the City. |
| — | 85 0 0 | 531 0 0 | — | — | — | 1,019 0 0 | Galway. |
| — | 50 0 0 | 50 0 0 | — | — | — | 100 0 0 | Galway, County of the Town. |
| 1 0 0 | 47 0 0 | 101 0 0 | — | — | 1 0 0 | 655 0 0 | Kilbenny. |
| — | 12 0 0 | — | — | — | — | 140 0 0 | Kilbenny, County of the City. |
| — | 50 0 0 | 155 0 0 | — | — | 15 0 0 | 764 0 0 | Lettin. |
| 2 0 0 | 50 0 0 | 152 0 0 | — | — | — | 817 0 0 | Micragham. |
| 4 0 0 | 70 0 0 | 237 0 0 | — | — | 9 0 0 | 1,614 0 0 | Tyone. |
| 2 0 0 | 55 0 0 | 50 0 0 | — | — | — | 600 0 0 | Waterford. |
| — | 50 0 0 | — | — | — | — | 127 0 0 | Waterford, Co. of the City. |
| 70 0 0 | 655 0 0 | 1,480 0 0 | 1 0 0 | — | 24 0 0 | 15,565 0 0 | 1895. |
| 75 0 0 | 655 0 0 | 1,511 0 0 | 1 0 0 | 1 0 0 | 26 0 0 | 15,592 0 0 | 1894. } Total. |
| — | — | — | — | — | — | — | Increase. |
| 5 0 0 | 150 0 0 | 600 0 0 | — | 1 0 0 | 25 0 0 | 2,647 0 0 | Decrease. |

The year 1895 by the Excise, the Lord Chancellor, under Section 2 of the Act 32 and 33 Vic. cap. 35.

XIII.—SUMMARY of returns of fees and other emoluments received by Clerks of the Crown under statute, custom, or other authority, as sworn to by them at Spring and Summer Assizes of the year 1895, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including presentments for salaries.

| COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS. (34.) | Salary. | Other payments Title Grand Jury Gos. | Fees paid by Crown Solicitor, and other representations laying out them. | Fees other than those paid by Crown Solicitor | Fees and emoluments not classified. | Total amount of salaries, fees, and emoluments received. |
|--|-----------|---|--|--|--|---|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Ards, | 370 0 0 | 85 0 0 | 207 0 0 | 44 0 0 | — | 696 0 0 |
| Cardiffemas, County of the Town, | 32 0 0 | — | 11 0 0 | 3 0 0 | — | 36 0 0 |
| Clare, | 324 0 0 | — | 48 0 0 | 10 0 0 | — | 482 0 0 |
| Donagel, | 319 0 0 | — | 22 0 0 | 3 0 0 | — | 431 0 0 |
| Dublin, County of the City, | — | — | 300 0 0 | 218 0 0 | — | 518 0 0 |
| Galway, | 310 0 0 | — | 165 0 0 | 1 0 0 | — | 476 0 0 |
| Galway, County of the Town, | 74 0 0 | — | 3 0 0 | — | — | 77 0 0 |
| Kilkenny, | 308 0 0 | — | 30 0 0 | 2 0 0 | — | 340 0 0 |
| Kilkenny, County of the City, | 74 0 0 | — | 3 0 0 | — | — | 77 0 0 |
| Lisris, | 185 0 0 | — | 35 0 0 | 1 0 0 | — | 221 0 0 |
| *Monaghan, | 306 0 0 | — | 35 0 0 | — | — | 341 0 0 |
| Tyrone, | 379 0 0 | — | 81 0 0 | 23 0 0 | — | 474 0 0 |
| Waterford, | 180 0 0 | — | 30 0 0 | — | — | 210 0 0 |
| Waterford, County of the City, | 74 0 0 | — | 7 0 0 | — | — | 81 0 0 |
| Total, { 1895, | 4,975 0 0 | 90 0 0 | 1,022 0 0 | 310 0 0 | — | 6,397 0 0 |
| { 1894, | 5,887 0 0 | 98 0 0 | 1,480 0 0 | 491 0 0 | — | 7,956 0 0 |
| Jarvis, | — | — | — | — | — | — |
| Deane, | 254 0 0 | — | 436 0 0 | 91 0 0 | — | 1,005 0 0 |

* See note in pages 44 and 45.

XIV.—SUMMARY of Petty Sessions stamps and Crown fines, with their application.

| RECEIPTS IN 1894. | | APPLICATION IN 1894. | |
|--|-------------|---|-------------|
| | £ s. d. | | £ s. d. |
| Petty Sessions stamps, | 24,111 0 0 | Officers of local courts: | |
| Fines, | 425,525 0 0 | Salaries of Petty Sessions Clerks, | 50,719 0 0 |
| Loss to parties in suits, | 5,889 0 0 | Pensions of late Petty Sessions Clerks, | 4,511 0 0 |
| | 35,845 0 0 | Salaries of Registrar and his Clerks, | 6,370 0 0 |
| Dividends, | 5,821 0 0 | Expenses, &c., | 2,542 0 0 |
| Amount transferred from Dogs Act fund, | 35,160 0 0 | | 70,991 0 0 |
| | 69,357 0 0 | Folios: | |
| | | Dublin Metropolitan, | — |
| | | Royal Irish Constabulary, | 1,767 0 0 |
| | | Civil Police account, | 122 0 0 |
| | | To Treasurers of boroughs, | 5,000 0 0 |
| | | Private parties, | — |
| | | | 420,554 0 0 |

XV.—SUMMARY of Dogs Licence Duty, and its application.

| RECEIPTS IN 1895. | | APPLICATION IN 1895. | |
|--|------------|---|------------|
| | £ s. d. | | £ s. d. |
| Dogs Licence duty, | 43,879 0 0 | Cost of postage, &c., | 26 0 0 |
| Dividends on receipts transferred, | 489 0 0 | In aid of Grand Jury ass., | 14,540 0 0 |
| | 44,368 0 0 | In aid of Town rates, | 1,280 0 0 |
| | | Deducted and added to Fees and Fees Paid, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 18, | 26,819 0 0 |
| | 44,857 0 0 | | 42,665 0 0 |

TABLE XVI.

SUMMARY OF HARBOUR RECEIPTS AND EXPENDITURE.

XVL.—SUMMARY of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities, for the

| Name of Harbour, Dock, Pier, Quay, or Wharf. | Revenue in Pound at commence- ment of year. | Receipts. | | | | | | |
|---|--|--|--|--|---|------------------|---|---|
| | | Harbour, Pier, Quay, or Wharf, Tollable Dues. | Wharf, Pier, Quay, or Dock, Dues. | Import, Export, Transit, or Bulwark, Dues. | Lighthouse or Floating Light Dues. | Passage Dues. | From Ground Rent, or other land tax. | From Traffic, Passage, or other Import, tax. |
| Arundel, | £ | 154 | £ | £ | £ | £ | £ | £ |
| Arundel, | — | — | 145 | — | — | — | — | 654 |
| Arundel, | 74 | 180 | — | 181 | — | — | — | — |
| Balbriggan, | 62 | 151 | — | — | — | — | — | — |
| Balbriggan, | 95 | 152 | — | 106 | — | — | — | — |
| Ballymore, | 32 | 16 | — | — | — | — | — | — |
| Ballymore and Ballymore, | 54 | 180 | — | — | 20 | — | — | — |
| Belfast Harbour and Docks, | 81,140 | — | 10,608 | 27,461 | — | — | — | — |
| Brockton Pier, | 16 | — | — | 3 | — | — | — | — |
| Castleguard Lough, | 190 | 2,170 | — | — | — | — | — | — |
| Castleguard, | 100 | — | 12 | 617 | — | — | 432 | — |
| Clare Castle, | 187 | 145 | — | — | — | — | — | — |
| Coleraine, | — | 1,521 | — | 37 | — | 112 | 9,116 | — |
| Cork, | 28,625 | 2,367 | — | 29,662 | — | — | — | — |
| Courtesy, | 18 | 11 | — | 23 | — | — | — | — |
| ECagle, | 279 | 4 | — | 192 | 16 | — | — | — |
| Donaghadee, | — | — | — | — | — | — | — | 331 |
| Droghda, | 1,438 | 4,701 | — | — | — | — | — | — |
| Dublin, | 1,886 | 14,616 | — | — | — | 2,560 | — | — |
| Do. Custom House Docks, | 2,516 | — | 12,667 | — | — | — | — | — |
| Dundalk, | — | 967 | — | 6,342 | — | 811 | — | — |
| Dundalk, | 3 | — | — | — | — | — | — | — |
| Dungannon, including Ballinacorney, Bal- linalmonney, and Harlick, | — | 256 | — | — | — | — | — | — |
| Dunmore East, Harbour, Pier, and Dock, | — | — | 98 | — | — | — | — | 475 |
| Egmont, | — | — | 66 | — | — | — | — | — |
| Galway, | 223 | 1,624 | — | 2,000 | — | 290 | — | — |
| Heath, | — | — | 62 | — | — | — | — | 487 |
| Killybegs Pier, | — | 16 | — | — | — | — | — | — |
| Killybegs Quay and Harbour, | 19 | 3 | — | 7 | — | — | — | — |
| Kilrush Pier and Harbour, | 816 | — | 266 | — | — | — | — | — |
| Kingsdown, | — | — | 1,419 | — | — | — | — | 16,276 |
| Larne, | 406 | 407 | 80 | 82 | — | — | — | — |
| Larne, | — | — | 1,347 | 2,194 | — | — | — | — |
| Larne, | — | — | 2,226 | 6,861 | — | — | — | — |
| Londonderry, | — | 8,851 | 82 | 9,154 | 217 | 1,734 | — | — |
| Moorehead Pier, | — | — | 16 | — | — | — | — | — |
| New Ross, | 226 | 251 | 17 | 66 | — | 220 | — | — |
| Queen's, | — | — | — | — | — | — | — | — |
| Sherris, | 606 | 8 | 10 | 226 | — | — | — | — |
| Sligo, | 447 | 2,616 | — | 2,562 | 39 | 375 | — | — |
| Tralee and Ferm, | 449 | 2,006 | — | — | — | — | — | — |
| Waterford, including Ardnacorney, Bally- brack, and Dunmore, | 228 | 2,406 | 106 | — | 218 | 2,064 | 75 | — |
| Westport, | 780 | 379 | 62 | 1,647 | — | 870 | — | — |
| Westport, | 973 | 1,288 | — | 2,002 | — | 1,180 | — | — |
| Wicklow, | 31 | 329 | — | 457 | — | — | — | — |
| Youghal, | 356 | 82 | 224 | 267 | — | — | — | — |
| Total, | 118,622 | 96,662 | 30,368 | 124,219 | 619 | 10,704 | 2,625 | 16,116 |

* This sum was received from the Municipal Commissioners of Cork for the month

latest period of twelve months for which the accounts were made up preceding 31st December, 1895.

| Receipts. | | | | | Balance brought in at the close of the year. | Total. | Name of Harbour, Dock, Pier, Quay, or Wharf. |
|---|-----------------------|---|--------------------|-----------------------------------|--|---------|--|
| Revenue, viz. of Lighter Dues, Grants, &c. | Sale of materials. | Money received on Barracks & other property. | Other receipts. | Total receipts in the year. | | | |
| — | — | — | — | 104 | — | 104 | Annalong. |
| 8 | 4 | — | — | 600 | — | 600 | Ardfarnham. |
| — | 4 | — | — | 671 | — | 446 | Ardfarnham. |
| — | — | — | — | 181 | — | 178 | Ballybrannigan. |
| 37 | — | — | 807 | 1,512 | 171 | 1,770 | Balla. |
| — | — | — | — | 18 | — | 18 | Ballyvaughan. |
| — | — | — | 1 | 810 | — | 207 | Baltimore and Skibbereen. |
| 26,709 | — | — | 9,278 | 145,434 | — | 221,874 | Belfast Harbour and Docks. |
| — | — | — | — | 2 | — | 32 | Breasliffe Pier. |
| — | — | — | 105 | 8,435 | — | 8,515 | Carlingford Lough. |
| 862 | — | — | 18 | 1,520 | — | 1,778 | Carrickfergus. |
| — | — | — | — | 345 | — | 882 | Clare Castle. |
| 824 | — | — | 1,051 | 3,080 | 1,315 | 3,219 | Coleraine. |
| 214 | — | — | 2,357 | 48,180 | — | 70,345 | Cork. |
| 127 | 4 | 45 | — | 848 | — | 264 | Coventry. |
| — | — | — | 45 | 556 | — | 633 | Dingle. |
| 12 | — | — | — | 829 | — | 536 | Droghda. |
| 38 | 8 | — | 81 | 4,770 | — | 6,813 | Droghda. |
| 1,090 | 603 | 4,000 | 443 | 65,307 | 806 | 67,758 | Dublin. |
| 3,696 | — | — | 31 | 28,140 | — | 35,798 | Do. Custom House Docks. |
| 73 | — | — | 237 | 7,670 | 1,400 | 6,250 | Dundalk. |
| — | — | — | — | 1 | — | 7 | Dundalk. |
| 1 | — | — | — | 320 | 148 | 480 | Dungannon, including Ballinacorney, Ballinacorney, and Ballyn. |
| 45 | — | — | — | 844 | — | 264 | Dunmore East, Harbour, Pier, and Dock. |
| — | — | — | — | 60 | 136 | 215 | Faymore. |
| 101 | — | — | — | 4,508 | — | 4,416 | Galway. |
| 245 | 8 | — | — | 829 | — | 808 | Howth. |
| — | — | — | — | 35 | 76 | 85 | Ilford Pier. |
| — | — | — | — | 30 | — | 28 | Ilford Quay and Harbour. |
| — | — | — | — | 884 | — | 1,080 | Ilford Pier and Harbour. |
| 369 | 126 | — | 134 | 18,238 | — | 18,238 | Kingsdown. |
| — | — | — | — | 104 | — | 680 | Kinsale. |
| 4,943 | — | — | 750 | 6,138 | — | 6,138 | Larne. |
| 694 | — | 1,000 | 97 | 18,019 | — | 18,079 | Lisnaskea. |
| 537 | 247 | 68,203 | 9,038 | 64,320 | — | 64,320 | Londonderry. |
| — | — | — | — | 10 | — | 18 | Mountcharles Pier. |
| — | — | — | — | 880 | — | 804 | New Ross. |
| — | — | — | — | — | 85 | 68 | Quetta. |
| — | — | — | 15 | 137 | — | 746 | Sherrin. |
| 88 | — | 25,400 | 680 | 45,413 | — | 45,680 | Sligo. |
| — | — | — | — | 5,035 | — | 5,015 | Tralee and Feak. |
| 316 | 890 | — | 2,387 | 18,063 | — | 18,212 | Waterford, including Arthurstown, Ballybrannigan, and Dunmore. |
| — | — | 100 | 5 | 2,273 | — | 4,136 | Wexford. |
| 80 | — | — | 60 | 8,634 | — | 8,607 | Wexford. |
| — | — | — | 15 | 638 | — | 863 | Wicklow. |
| — | — | — | — | 423 | — | 1,020 | Youghal. |
| 26,803 | 1,458 | 75,848 | 38,977 | 608,877 | 4,523 | 800,851 | Total. |

The Harbour Authority to pay that amount in respect of their loan.

[XVI.—continued.]

XVI. (continued).—SUMMARY of expenditure of Harbour and Pier Authorities, for the latest

| NAME OF HARBOUR, DOCK, PIER, QUAY, OR WHARF. | Balance brought forward at the commence- ment of the year. | EXPENDITURE. | | | | | | | | |
|--|--|--------------|--------|-----------------------------------|---|---|---|------------------------------------|----------------------|--------|
| | | Salaries. | Wages. | New works and improvements. | Repairs and maintenance of works. | Lighthouses and floating lights. | Plant, such as cranes, hoists, derricks, jacks, &c. | Lighting machines, fuel, &c. | Stores, fuel, &c. | |
| Annalong, | — | 58 | — | — | 20 | — | — | — | — | |
| Ardfglass, | — | 190 | — | — | 459 | — | — | — | — | |
| Arklow, | — | 65 | 135 | — | 97 | — | — | — | — | |
| Bahrigan, | — | 45 | 27 | — | 33 | — | — | 10 | — | |
| Ballis, | — | 90 | 69 | — | 120 | — | 419 | — | 39 | |
| Ballyman, | — | — | — | 25 | — | — | — | — | — | |
| Baltimore and McSherry, | — | 117 | 1 | — | — | 16 | 19 | 1 | 5 | |
| Belfast Harbour and Docks, | — | 6,566 | — | 16,488 | 40,304 | 576 | — | 2,069 | 6,616 | |
| Brackley Pier, | — | — | — | — | 6 | — | — | — | — | |
| Carlingford Lough, | — | 610 | 560 | — | 204 | — | 477 | — | 56 | |
| Carrickfergus, | — | 122 | 303 | 60 | 77 | — | — | 64 | 61 | |
| Clare Castle, | — | 61 | 18 | 64 | 61 | 30 | — | — | — | |
| Coleman, | 1,704 | 146 | 167 | 5,686 | 116 | — | 95 | 209 | — | |
| Cork, | — | 2,637 | 2,903 | 4,284 | 6,243 | 561 | 1,498 | 72 | 1,656 | |
| Courtown, | — | — | 190 | — | 48 | — | 13 | 1 | 1 | |
| Dagla, | — | 78 | — | 40 | — | 8 | — | — | 7 | |
| Donaghadee, | — | 45 | — | — | 477 | — | — | — | — | |
| Draghda, | — | 467 | 1,165 | — | 1,753 | — | 76 | 230 | 79 | |
| Dublin, | — | 6,623 | 6,201 | 6,568 | 16,643 | 1,660 | 451 | — | 1,379 | |
| Do. Custom House Docks, | — | 2,617 | 6,698 | 693 | 1,266 | — | — | — | 2,458 | |
| Dundalk, | — | 634 | 3,669 | 1,353 | 463 | — | 666 | 76 | 267 | |
| Dunferry, | — | — | — | — | 1 | — | — | — | — | |
| Dungannon, including Ballinacorney, Ballynagall, and Helrick, | 6 | 66 | 168 | — | 10 | — | 26 | 50 | — | |
| Dunmore East, Harbour, Pier, and Dock, | — | 40 | — | — | 104 | — | — | — | — | |
| Foynes, | 157 | 32 | — | — | 6 | — | — | — | 6 | |
| Galway, | — | 345 | 436 | — | 496 | — | — | 67 | 65 | |
| Howth, | — | 65 | — | — | 723 | — | — | — | 19 | |
| Killybegs Pier, | 70 | 6 | — | — | — | — | — | — | — | |
| Killybegs Quay and Harbour, | — | 6 | 5 | — | — | — | — | — | 1 | |
| Killybegs Pier and Harbour, | — | 56 | — | 4 | 61 | — | — | 4 | — | |
| Kingscourt, | — | 460 | — | 15,413 | 7,635 | — | — | — | — | |
| Kinsale, | — | 335 | 55 | 8 | 16 | — | — | 23 | 67 | |
| Larne, | — | 265 | 1,218 | — | 3,790 | — | — | 96 | 236 | |
| Limerick, | 4,690 | 1,106 | 747 | — | 3,978 | — | 6 | 674 | 553 | |
| Londonderry, | 2,967 | 1,413 | 3,816 | — | 3,567 | — | 412 | 1,125 | 467 | |
| Monaghan Pier, | — | 8 | — | — | — | — | — | — | — | |
| New Ross, | — | 45 | 195 | — | 50 | — | — | — | 5 | |
| Querrin, | 58 | 10 | — | — | — | — | — | — | — | |
| Skerries, | — | 87 | 41 | — | 7 | — | — | — | 18 | |
| Sligo, | — | 615 | 614 | 1,456 | 500 | 80 | 790 | 680 | 150 | |
| Tralee and Feok, | — | 253 | 553 | 178 | 305 | — | 10 | 28 | 55 | |
| Waterford, including Arklowstown, Ballyvaughan, and Donaghmore, | — | 1,355 | 5,720 | — | 2,654 | 525 | 66 | 166 | 176 | |
| Westport, | — | 169 | 364 | 675 | 303 | — | — | 15 | 80 | |
| Wexford, | — | 361 | 1,862 | — | 1,944 | — | 648 | 167 | 71 | |
| Wicklow, | — | 133 | 118 | 667 | — | — | — | 59 | 1 | |
| Youghal, | — | 99 | 160 | — | 81 | — | — | 56 | 11 | |
| Total, | — | 6,136 | 32,165 | 33,672 | 75,576 | 65,080 | 2,647 | 8,056 | 9,587 | 14,460 |

period of twelve months for which the accounts were made up preceding 31st December, 1895.

| EXPENDITURE. | | | | | | | Balance in favour of the year. | Total. | NAME OF HARBOUR, DOCK, PIKE, QUAY, OR WHARF. |
|--|---|------------------|---|--|--------------------|----------------------------|---|---------|--|
| Payments in respect of interest on loans. | Interest, Annuities, and payments to sinking fund. | Law expenses. | Expenses through Treasury in special cases. | Expenses to Grand Jury on other local taxes. | Other payments. | Total expendi- ture. | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| — | — | — | — | — | — | 24 | 100 | 124 | Annalong. |
| — | — | — | — | — | — | 609 | — | 609 | Armagh. |
| — | — | 4 | — | — | 6 | 395 | 169 | 443 | Arklow. |
| — | — | — | — | — | — | 335 | 69 | 404 | Bahriggan. |
| 129 | 306 | 744 | — | — | 126 | 1,776 | — | 1,776 | Bellah. |
| — | — | — | — | — | — | 30 | 49 | 79 | Ballymore. |
| — | — | 11 | — | — | 11 | 174 | 80 | 254 | Baltimore and Skibbereen. |
| 36,499 | 48,469 | — | — | — | 22,834 | 146,213 | 34,561 | 229,374 | Belfast Harbour and Docks. |
| — | — | — | — | — | — | 2 | 17 | 19 | Bracklin Pier. |
| — | 1,193 | — | — | — | 73 | 2,029 | 11 | 3,833 | Carlingford Lough. |
| 316 | 448 | — | — | — | 48 | 1,204 | 430 | 1,779 | Carrickfergus. |
| — | — | 34 | — | — | 30 | 374 | 256 | 630 | Clare Castle. |
| 1,641 | 893 | — | — | — | 269 | 4,194 | — | 7,876 | Coleraine. |
| — | 13,122 | 302 | — | — | 6,633 | 48,049 | 29,562 | 79,242 | Cork. |
| — | — | — | — | — | 10 | 254 | 18 | 264 | Courtown. |
| — | — | — | — | — | 12 | 351 | 284 | 635 | Dingle. |
| — | — | — | — | — | — | 329 | — | 329 | Doughadown. |
| — | 637 | 9 | — | — | 736 | 2,383 | 319 | 4,217 | Drogheda. |
| — | 26,438 | 353 | — | — | 4,617 | 62,733 | — | 67,737 | Dublin. |
| — | — | 53 | — | — | 1,693 | 12,494 | 4,364 | 18,748 | Do. Custom House Docks. |
| 593 | 1,196 | — | — | — | 1,122 | 6,120 | — | 6,120 | Dundalk. |
| — | — | — | — | — | — | 1 | 4 | 5 | Dunblenny. |
| 190 | 9 | 1 | — | — | 22 | 474 | — | 496 | Dungarven, including Ballinacorney, Ballinagool, and Hurlick. |
| — | — | — | — | — | — | 244 | — | 244 | Dunmore East, Harbour, Pier, and Dock. |
| 56 | 9 | — | — | — | 3 | 88 | — | 91 | Feynos. |
| 2,483 | — | — | — | — | 30 | 3,901 | 478 | 4,426 | Galway. |
| — | — | — | — | — | — | 309 | — | 309 | Howth. |
| — | — | — | — | — | — | 9 | — | 9 | Kilballybeg Pier. |
| — | 2 | — | — | — | 1 | 13 | 16 | 29 | Killalee Quay and Harbour. |
| — | — | 1 | — | — | 2 | 96 | 690 | 1,089 | Kilrush Pier and Harbour. |
| — | — | — | — | — | 20 | 18,839 | — | 18,839 | Kilgobbin. |
| 638 | — | — | — | — | 6 | 472 | 74 | 690 | Kilnaleck. |
| 900 | 440 | — | — | — | — | 7,129 | 2,816 | 6,135 | Larne. |
| 1,679 | 1,201 | 112 | — | — | 426 | 6,468 | 800 | 12,674 | Limerick. |
| 22,906 | 4,672 | 181 | — | — | 3,850 | 43,169 | 4,144 | 54,220 | Londonderry. |
| — | — | — | — | — | 2 | 8 | 10 | 16 | Moontcharles Pier. |
| — | 261 | 3 | — | — | 70 | 469 | 204 | 694 | New Ross. |
| — | — | — | — | — | — | 39 | — | 40 | Quetta. |
| — | — | — | — | — | — | 137 | 642 | 765 | Skerrin. |
| 23,149 | 1,963 | 80 | — | — | 3,330 | 42,320 | 1,723 | 48,890 | Sligo. |
| 797 | — | 1 | — | — | 292 | 2,540 | 875 | 3,910 | Tralee and Fenit. |
| 390 | 129 | — | — | — | 3,133 | 12,822 | 1,190 | 15,222 | Waterford, including Arklowtown, Ballybrack, and Dunmore. |
| 360 | 153 | 45 | — | — | 100 | 2,228 | 693 | 3,123 | Wexford. |
| 390 | 247 | 97 | — | — | 507 | 2,614 | 683 | 3,297 | Woolford. |
| — | — | 65 | — | — | 31 | 674 | 269 | 943 | Wicklow. |
| — | 107 | — | — | — | 30 | 454 | 363 | 1,000 | Youghal. |
| 85,663 | 102,526 | 1,493 | — | — | 45,794 | 462,800 | 33,318 | 560,351 | Total. |

RECEIPTS AND EXPENDITURE

XVII.—SUMMARY of tolls and other income, with expenditure, in respect of inland Navigations

| NAME OF NAVIGATION. | Balance in favour of the Government at the commencement of the financial year. | RECEIPTS. | | | | Balance against at the close of the financial year. | Total. |
|----------------------|--|---------------------|---------|-----------------|---------------------------------|---|-----------|
| | | Grand Tonnage toll. | Tolls. | Other receipts. | Total receipts during the year. | | |
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Lough Corrib, . . . | — | 540 0 0 | 33 0 0 | — | 573 0 0 | — | 573 0 0 |
| Lower Shannon, . . . | 113 0 0 | 1,200 0 0 | 38 0 0 | 2 0 0 | 1,241 0 0 | — | 1,241 0 0 |
| Upper Shannon, . . . | — | 1,000 0 0 | 120 0 0 | 66 0 0 | 1,236 0 0 | — | 1,236 0 0 |
| Total, . . . | 113 0 0 | 2,540 0 0 | 231 0 0 | 72 0 0 | 2,833 0 0 | — | 2,833 0 0 |

XVIII.—SUMMARY of tolls and other receipts, with expenditure, in respect of inland Navigations maintained the latest period for which the accounts were made

| NAME OF NAVIGATION. | Balance in favour of the Government at the commencement of the financial year. | RECEIPTS. | | | | Balance against at the close of the financial year. | Total. |
|----------------------------------|--|-------------------|----------------|-----------|-----------------|---|-----------|
| | | Imperial Tonnage. | Grand Tonnage. | Tolls. | Other receipts. | Total receipts during the year. | |
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Lower Boyne,* . . . | — | 375 0 0 | — | 37 0 0 | — | 412 0 0 | 412 0 0 |
| Malina (County Limerick), . . . | — | 31 0 0 | — | 0 0 0 | — | 31 0 0 | 31 0 0 |
| Shannon, | — | — | — | 2,446 0 0 | 2,329 0 0 | 4,775 0 0 | 4,775 0 0 |
| Total, . . . | — | 406 0 0 | — | 2,483 0 0 | 2,329 0 0 | 4,812 0 0 | 4,812 0 0 |
| Total of XVII. and XVIII., . . . | 113 0 0 | 413 0 0 | 2,540 0 0 | 2,740 0 0 | 2,659 0 0 | 5,396 0 0 | 5,396 0 0 |

* The receipts and expenditure in connection with the Lower Boyne Navigation were for portion

XIX.—SUMMARY of repayments of expenditure for Arterial drainage made to the Commissioners of Public Works, during the year ended

| | Total Expenditure by Board of Works chargeable on lands and Counties. | Portion charged on County assn. | Portion charged on lands improved. | Charge not claimed. |
|--|---|---------------------------------|------------------------------------|---------------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Under 2 & 3 Vic., c. 49, and Acts amending same, . . . | 1,041,398 0 0 | 125,150 0 0 | 867,777 0 0 | — |
| Under 26 & 27 Vic., c. 55, | *345,904 0 0 | 44,528 0 0 | 264,328 0 0 | 345 0 0 |
| Under 28 & 29 Vic., c. 45, Maintenance works, . . . | 48,325 0 0 | — | 48,325 0 0 | — |
| Total, | 2,346,388 0 0 | 169,678 0 0 | 1,942,328 0 0 | 345 0 0 |

* This does not include sums amounting to £2,250.

maintained out of Grand Jury cess, for the year 1895, from returns by Navigation trustees.

| Balance against the commencement of the financial year. | Expenditure. | | | Balance in favour of the cess of the financial year. | Total. | Name of Navigation. |
|---|--------------|---------------------------------|-----------|---|-----------|---------------------|
| | Works. | Salaries and Incidentals. | Total. | | | |
| £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| 0 0 0 | 166 0 0 | 164 0 0 | 330 0 0 | — | 330 0 0 | Lough Corrib. |
| — | 461 0 0 | 300 0 0 | 761 0 0 | 233 0 0 | 1,394 0 0 | Lower Barrow. |
| 221 0 0 | 729 0 0 | 175 0 0 | 904 0 0 | 168 0 0 | 1,872 0 0 | Upper Barrow. |
| 224 0 0 | 1,356 0 0 | 640 0 0 | 2,000 0 0 | 393 0 0 | 2,393 0 0 | Total. |

out of the Imperial taxes, or by receipts from tolls, &c., for twelve months ended the 31st of March, 1895, up previous to the 31st of December, 1893.

| Balance against the cess of the financial year. | Expenditure. | | | Surplus payable to the Exchequer. | Balance in favour of the cess of the financial year. | Total. | Name of Navigation. |
|--|--------------|---------------------------------|-----------|---|---|-----------|---------------------------|
| | Works. | Salaries and Incidentals. | Total. | | | | |
| £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| — | 266 0 0 | 69 0 0 | 335 0 0 | 27 0 0 | — | 439 0 0 | Lower Boyne. |
| — | 12 0 0 | 19 0 0 | 31 0 0 | 8 0 0 | — | 39 0 0 | Malpas (County Limerick) |
| 229 0 0 | 2,364 0 0 | 1,093 0 0 | 4,794 0 0 | — | — | 5,120 0 0 | Shannon. |
| 229 0 0 | 2,182 0 0 | 2,803 0 0 | 5,167 0 0 | 28 0 0 | — | 5,051 0 0 | Total. |
| 229 0 0 | 4,584 0 0 | 2,859 0 0 | 7,905 0 0 | 28 0 0 | 702 0 0 | 8,635 0 0 | Total of XVII. and XVIII. |

of the above year only,—the Navigation having been handed over to a Company in November, 1894.

Works, under 5 & 6 Vic. c. 89, and Acts amending same, and under 26 & 27 Vic. c. 88, and 29 & 30 Vic. the 31st of March, 1896.

| Small payments during year. | Portion of payments made out of County cess during year. | Expenditure made by proprietors of boats during year. | |
|--------------------------------|--|---|---|
| £ s. d. | £ s. d. | £ s. d. | |
| — | — | — | Under 5 & 6 Vic. c. 88, and Acts amending same. |
| 33,779 0 0 | 1,721 0 0 | 22,115 0 0 | Under 26 & 27 Vic. c. 88. |
| 1,849 0 0 | — | 1,043 0 0 | Under 29 & 30 Vic. c. 48, Maintenance works. |
| 22,885 0 0 | 1,721 0 0 | 23,774 0 0 | Total. |

Which were refunded, not having been expended.

XX.—SUMMARY of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts were made up preceeding the 31st of December, 1895.

| — | Light dues. | FEBRUARY MERCHANT SHIPPING ACT, 1866. | | | | TOTAL. |
|-------------------------|-------------|---------------------------------------|--------------------------------------|-----------------------------|--------------------------------------|-------------|
| | | On examination of Masters and Mates. | On engagement or discharge of crews. | On removal of certificates. | On payment of the survey of vessels. | |
| | £ s d. | £ s d. | £ s d. | £ s d. | £ s d. | £ s d. |
| Seamen of Irish Lights. | 16,675 5 7 | — | — | — | — | 16,675 5 7 |
| NAME OF PORT. | | | | | | |
| Belfast, + | — | 118 8 0 | — | 8 16 10 | 825 15 6 | 1,008 17 4 |
| Cork, + | — | 20 18 0 | — | 1 5 0 | 113 8 4 | 135 4 4 |
| Dublin, + | — | 87 8 0 | — | 1 5 8 | 175 4 10 | 263 18 0 |
| Galway, + | — | 0 7 0 | — | 0 17 6 | 23 11 0 | 23 18 6 |
| Liverpool, + | — | — | — | 1 1 6 | 2 0 8 | 8 2 8 |
| Londonderry, + | — | — | — | 0 6 0 | 700 18 0 | 700 18 0 |
| Newry, + | — | — | — | 0 1 6 | 3 0 8 | 3 2 6 |
| Queenstown, + | — | — | — | 0 2 8 | 956 11 0 | 956 18 8 |
| Sligo, + | — | — | — | — | 10 0 8 | 10 0 8 |
| Waterford, + | — | — | — | 0 10 4 | 28 9 8 | 29 10 8 |
| Westport, + | — | — | — | — | — | — |
| Total, + | 16,675 5 7 | 226 17 0 | — | 8 0 4 | 1,318 12 10 | 18,227 16 8 |

XIII.—BALANCES OF LOANS outstanding against the several Town and Harbour Authorities

[illegible]

the duties of the Harbour Authority

XXI.—SUMMARY of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1895.

| Receipts. | | Expenditure. | |
|-----------------------------|---|---------------------------|---|
| City Marshal— | | Payments by City Marshal— | |
| Paid by deputy auctioneers, | £ | Tax on services, | £ |
| Fees at office, | £ | Incidental expenses, | £ |
| | £ | Balance in hand, | £ |
| | £ | | £ |

No return received from the City Marshal for 1895.

and Joint Burial Boards, in Ireland, at close of the financial year ended in 1895.

| DEPARTMENTAL LOAN. | | | | | | Total. | | LOCAL AUTHORITIES. |
|--------------------------|-------------------|--------------------------|-------------------|--|-------------------|--------------------------|-------------------|---|
| On Account. | | At Five per Cent. | | At other rate of interest, not stated. | | At commencement of year. | At close of year. | |
| At commencement of year. | At close of year. | At commencement of year. | At close of year. | At commencement of year. | At close of year. | | | |
| £ | £ | £ | £ | £ | £ | £ | £ | I. TOWN COUNCILS. |
| 943 | — | — | — | 796 | — | 1,234,588 | 1,278,402 | Dublin. |
| — | — | — | — | 21,597 | 21,597 | 21,597 | 21,597 | Gloucester. |
| — | — | — | — | 42,646 | 42,646 | 362,615 | 354,989 | Cork. |
| — | — | — | — | 5,630 | 5,630 | 22,544 | 22,544 | Drogheda. |
| — | — | — | — | 286,279 | 264,083 | 1,402,588 | 1,453,218 | Dublin. |
| — | — | — | — | 5,329 | 8,191 | 8,191 | 8,191 | Kilenny. |
| 8,088 | 9,877 | — | — | 73,645 | 73,480 | 207,404 | 206,293 | Limerick. |
| 5,634 | 5,918 | — | — | 60,479 | 68,459 | 75,066 | 72,987 | Londonderry. |
| — | — | — | — | 81,082 | 81,457 | 81,800 | 80,274 | Sligo. |
| — | — | — | — | 1,001 | 1,001 | 84,420 | 84,420 | Wexford. |
| 21,825 | 21,275 | 390 | 390 | 6,959 | 6,614 | 22,356 | 22,427 | Wexford. |
| 61,644 | 29,258 | 690 | 380 | 468,803 | 699,726 | 2,294,281 | 2,402,594 | Total. |
| — | — | — | — | — | — | 742,000 | 618,954 | II. TOWN AND URBAN COMMISSIONERS (UNDER SECTION 400). |
| — | — | — | — | — | — | — | — | Dublin City and District Water Commissioners. |
| — | — | — | — | 11,120 | 11,704 | 16,870 | 16,154 | Blackrock. |
| — | — | — | — | — | — | 45,480 | 45,480 | Beep. |
| — | — | — | — | 9,652 | 9,712 | 9,802 | 9,812 | Clontarf. |
| — | — | — | — | 7,400 | 8,309 | 10,024 | 9,882 | Dublin. |
| — | — | — | — | 8,693 | 7,069 | 18,068 | 18,068 | Drogheda, Glenties, and Glenties. |
| — | — | — | — | 2,707 | 5,555 | 8,257 | 8,257 | Keshmashan. |
| 19,368 | 11,021 | — | — | 4,963 | 5,788 | 16,836 | 14,028 | Galway. |
| — | — | — | — | 1,184 | 1,389 | 1,184 | 1,273 | Keshmashan (New). |
| — | — | — | — | 92,523 | — | 17,448 | 41,000 | Kingsdown. |
| — | — | — | — | — | 8,467 | 71,338 | 75,761 | Newry. |
| — | — | — | — | — | — | 27,000 | 27,000 | Pembroke. |
| 985 | 910 | — | — | — | — | 242,641 | 250,386 | Rathfriland and Rathfriland. |
| 14,343 | 11,931 | — | — | 67,110 | 66,687 | 1,285,976 | 1,380,196 | Total. |
| 801 | 788 | — | — | 6,211 | 8,354 | 7,212 | 8,132 | III. COMMISSIONERS UNDER ACT 1854. |
| — | — | 52 | 46 | — | — | 15 | 45 | Adrian. |
| — | — | — | — | — | — | 120 | 120 | Ballypallen. |
| — | — | — | — | 1,112 | 8,005 | 1,112 | 8,005 | Ballypallen. |
| — | — | — | — | 394 | 194 | 299 | 299 | Ballypallen. |
| — | — | — | — | 27,020 | 26,509 | 27,020 | 26,509 | Ballypallen. |
| — | — | — | — | 648 | 570 | 830 | 830 | Ballypallen. |
| — | — | — | — | 3,525 | 2,899 | 2,899 | 2,899 | Ballypallen. |
| — | — | — | — | 38,179 | 22,687 | 28,179 | 21,657 | Ballypallen. |
| — | — | — | — | 300 | 452 | 505 | 465 | Ballypallen. |
| — | — | — | — | 8,860 | 14,827 | 3,650 | 14,227 | Ballypallen. |
| — | — | — | — | 328 | 811 | 528 | 811 | Ballypallen. |
| — | — | — | — | 1,740 | 1,622 | 2,288 | 2,182 | Ballypallen. |
| — | — | — | — | 1,876 | 1,395 | 1,876 | 1,395 | Ballypallen. |
| — | — | — | — | 948 | 865 | 948 | 865 | Ballypallen. |
| — | — | — | — | 1,710 | 8,574 | 1,710 | 8,574 | Ballypallen. |
| — | — | — | — | 4,621 | 4,288 | 18,091 | 17,783 | Ballypallen. |
| — | — | — | — | 8,088 | 8,000 | 8,088 | 8,000 | Ballypallen. |
| — | — | — | — | 27,408 | 27,418 | 28,868 | 28,818 | Ballypallen. |
| — | — | — | — | 1,229 | 7,612 | 7,273 | 7,612 | Ballypallen. |

are included in this one.

[XXII.—continued.]

XXII.—(continued).—BALANCES of LOANS outstanding against the several Town
year ended[illegible]

*The date of the Fischer Authority was included in this case.

and Harbour Authorities, and Joint Burial Boards, in Ireland, at close of the financial year 1895.

| GOVERNMENT LOAN. | | | | | | TOTAL. | | LOCAL AUTHORITIES. |
|--------------------------|-------------------|--------------------------|-------------------|---|-------------------|--------------------------|-------------------|--|
| On Annulment. | | At Five per Cent. | | At other rates of interest, not stated. | | | | |
| At commencement of year. | At close of year. | At commencement of year. | At close of year. | At commencement of year. | At close of year. | At commencement of year. | At close of year. | |
| £ | £ | £ | £ | £ | £ | £ | £ | III. CHANCERY DEEDS UNDER ACT 1854. |
| - | - | - | - | 11,878 | 11,267 | 11,878 | 11,267 | Yarles. |
| - | - | - | - | 2,443 | 2,587 | 2,443 | 2,465 | Yarlesbury. |
| - | - | - | - | 38,894 | 19,749 | 18,894 | 18,749 | Yarlesbury. |
| - | - | - | - | 68 | 808 | 68 | 808 | Yarlesbury. |
| - | - | - | - | 8,501 | 8,119 | 8,501 | 8,119 | Yarlesbury. |
| - | - | - | - | 8,829 | 6,462 | 8,829 | 6,462 | Yarlesbury. |
| - | - | - | - | 2,943 | 2,938 | 4,481 | 4,954 | Yarlesbury and Ballybrack. |
| - | - | - | - | 1,176 | 1,154 | 1,176 | 1,184 | Yarlesbury. |
| - | - | - | - | 2,111 | 2,047 | 2,311 | 2,947 | Yarlesbury. |
| 1,664 | 1,916 | - | - | - | - | 1,664 | 1,916 | Yarlesbury. |
| 716 | 645 | - | - | 706 | 16,888 | 1,470 | 17,499 | Yarlesbury. |
| - | - | - | - | 5,832 | 5,875 | 5,832 | 5,875 | Yarlesbury. |
| 538 | 873 | - | - | 26,715 | 86,789 | 26,715 | 81,189 | Yarlesbury. |
| - | - | - | - | 120 | 114 | 120 | 114 | Yarlesbury. |
| - | - | - | - | 888 | 884 | 888 | 884 | Yarlesbury. |
| - | - | - | - | 1,040 | 2,220 | 1,040 | 2,220 | Yarlesbury. |
| - | - | - | - | 1,417 | 1,220 | 1,417 | 1,220 | Yarlesbury. |
| - | - | - | - | 1,694 | 1,871 | 1,694 | 1,871 | Yarlesbury. |
| - | - | - | - | 1,201 | 1,444 | 1,201 | 1,414 | Yarlesbury. |
| - | - | - | - | 8,949 | 9,882 | 10,818 | 10,724 | Yarlesbury. |
| - | - | - | - | 879 | 357 | 879 | 357 | Yarlesbury. |
| - | - | - | - | 4,124 | 8,844 | 4,124 | 4,744 | Yarlesbury. |
| 773 | 714 | 504 | 543 | 15,568 | 14,513 | 20,735 | 20,449 | Yarlesbury. |
| - | - | - | - | 599 | 890 | 599 | 820 | Yarlesbury. |
| - | - | - | - | - | - | 1,357 | 835 | Yarlesbury. |
| - | - | - | - | 82 | 78 | 82 | 78 | Yarlesbury. |
| - | - | - | - | 714 | 644 | 714 | 644 | Yarlesbury. |
| - | - | - | - | 918 | 886 | 918 | 862 | Yarlesbury. |
| 16,970 | 12,700 | - | - | 8,341 | 8,348 | - | 8,348 | Yarlesbury. |
| - | - | - | - | 740 | 693 | 740 | 693 | Yarlesbury. |
| - | - | - | - | 1,812 | 1,468 | 1,812 | 1,468 | Yarlesbury. |
| 32,748 | 16,558 | 316 | 287 | 256,926 | 266,714 | 693,582 | 538,548 | Total. |
| - | - | - | - | 7,247 | 7,029 | 7,247 | 7,029 | IV. CHANCERY DEEDS UNDER ACT 1854. |
| - | - | - | - | 8,443 | 8,278 | 17,443 | 17,279 | Yarlesbury. |
| 1,044 | 947 | - | - | 467 | 8,111 | 4,811 | 24,154 | Yarlesbury. |
| 1,044 | 947 | - | - | 13,187 | 18,948 | 11,601 | 66,387 | Total. |
| - | - | - | - | 887 | 828 | 887 | 828 | V. RAILWAY AUTHORITIES. |
| 5,178 | 4,818 | - | - | - | - | 5,178 | 4,818 | Yarlesbury. |
| 51,400 | 31,408 | - | - | - | - | 21,408 | 81,896 | Yarlesbury. |
| 1,224 | 1,381 | - | - | - | - | 1,224 | 1,381 | Yarlesbury. |
| - | - | - | - | 2,680 | 2,098 | 2,680 | 2,098 | Yarlesbury. |
| - | - | - | - | 42,814 | 30,129 | 1,165,744 | 1,165,744 | Yarlesbury. |
| - | - | - | - | 107,815 | 106,784 | 127,519 | 106,784 | Yarlesbury. |
| - | - | - | - | 12,838 | 12,768 | 12,838 | 12,768 | Yarlesbury. |
| - | - | - | - | 8,678 | 8,267 | 8,678 | 8,267 | Yarlesbury. |
| 58,072 | 27,438 | - | - | - | - | 45,425 | 42,830 | Yarlesbury. |
| - | - | - | - | - | - | 237,008 | 205,008 | Yarlesbury. |
| - | - | - | - | 1,611 | 1,419 | 1,611 | 1,419 | Yarlesbury. |
| - | - | - | - | - | - | 22,000 | 22,000 | Yarlesbury. |
| - | - | - | - | - | - | 485,425 | 485,412 | Yarlesbury. |
| - | - | - | - | 18,048 | 17,282 | 20,148 | 22,448 | Yarlesbury. |
| - | - | - | - | 894 | 824 | 894 | 824 | Yarlesbury. |
| 30,280 | 30,907 | - | - | - | - | 30,093 | 44,737 | Yarlesbury. |
| - | - | - | - | - | - | 46 | 46 | Yarlesbury. |
| - | - | - | - | 10,868 | 10,868 | 10,868 | 10,868 | Yarlesbury. |
| - | - | 318 | 185 | - | - | 218 | 198 | Yarlesbury. |
| - | - | - | - | 12,608 | 11,780 | 12,608 | 11,780 | Yarlesbury. |
| 48,717 | 32,250 | - | - | 9,882 | 11,780 | 42,397 | 44,630 | Yarlesbury. |
| - | - | - | - | - | - | 178,897 | 170,842 | Yarlesbury. |
| - | - | - | - | - | - | 6,730 | 3,700 | Yarlesbury. |
| - | - | - | - | 88,096 | - | 42,387 | 44,808 | Yarlesbury. |
| - | - | - | - | - | - | 84,882 | 88,314 | Yarlesbury. |
| 64,850 | 88,816 | - | - | 4,080 | 3,720 | 4,080 | 3,720 | Yarlesbury. |
| - | - | - | - | 2,006 | 2,480 | 5,000 | 4,420 | Yarlesbury. |
| - | - | - | - | - | - | 8,780 | 8,236 | Yarlesbury. |
| 45,886 | 45,405 | - | - | - | - | 37,888 | 37,438 | Yarlesbury. |
| 323,820 | 268,882 | 318 | 185 | 283,242 | 270,418 | 2,844,882 | 2,420,791 | Total. |
| - | - | - | - | 878 | 888 | 878 | 888 | VI. JOINT RURAL AND URBAN DISTRICT BOARDS. |
| - | - | - | - | 1,949 | 1,908 | 1,949 | 1,908 | Yarlesbury. |
| - | - | - | - | 880 | 880 | 880 | 880 | Yarlesbury. |
| - | - | - | - | 898 | 772 | 882 | 778 | Yarlesbury. |
| - | - | - | - | 8,240 | 4,764 | 8,700 | 4,764 | Total. |

Cells of the Town Authority are included in this sum.

11

XXIV.—TABLE showing the towns in Ireland which are not Urban Sanitary Districts; the rates made for the financial year ended in 1895; the population and valuation of each town; its area in acres; and the Act under which it is constituted.

Total number of such towns, . . . 46.

| NAME | Town to give title for the purposes of the year ended in 1895. | Population. | Valuation in 1895. | Area in Acres. | Act under which constituted. |
|---------------------------|--|-------------|--------------------|----------------|------------------------------|
| 1 | 2. | 3. | 4. | 5. | 6. |
| Ards, | 0 0 | 5,383 | 9,755 | 137 | 17 and 18 Vic., cap. 103. |
| Ards, | 0 10 | 5,067 | 8,585 | 1,549 | do. |
| Arklow, | 0 0 | 4,172 | 4,755 | 1,533 | do. |
| Athy, | 0 0 | 5,382 | 9,755 | 561 | do. |
| Aughrim, | 0 0 | 1,110 | 2,583 | 133 | do. |
| Bageninns, | 0 0 | 1,000 | 9,300 | 187 | do. |
| Ballybrannigan, | 0 0 | 2,919 | 4,187 | 109 | do. |
| Ballina, | 1 0 | 4,944 | 7,705 | 1,875 | do. |
| Ballybrannigan, | 1 0 | 1,275 | 9,045 | 75 | do. |
| Ballybrannigan, | 1 0 | 2,071 | 4,094 | 799 | do. |
| Bandon, | 66, 66, & 12. | 3,486 | 10,015 | 139 | 9 Geo. IV., cap. 65. |
| Bantry, | — | 8,548 | 5,189 | 8,675 | 17 and 18 Vic., cap. 103. |
| Boyle, | 1 0 | 3,004 | 4,118 | 733 | do. |
| Cahir, | — | 1,872 | 2,075 | 486 | do. |
| Carrigrohane, | 0 7 | 1,779 | 9,008 | 138 | do. |
| Castletown, | 0 79 | 3,333 | 4,251 | 617 | do. |
| Castletown, | 0 0 | 1,731 | 2,718 | 185 | do. |
| Carrigrohane, | 1 0 | 2,838 | 9,000 | 617 | do. |
| Cookstown, | 0 4 | 3,841 | 10,478 | 117 | do. |
| Croagh, | 0 0 | 5,775 | 8,483 | 208 | do. |
| Croagh, | 42, 64, & 85. | 2,812 | 4,161 | 536 | 9 Geo. IV., cap. 65. |
| Croagh, | — | 1,907 | 1,388 | 208 | do. |
| Glenties, | 0 45 | 1,378 | 1,748 | 80 | 17 and 18 Vic., cap. 103. |
| Glenties, | 0 0 | 2,211 | 3,355 | 679 | do. |
| Glenties, | 0 0 | 1,428 | 5,555 | 212 | do. |
| Glenties, | 0 0 | 3,756 | 4,180 | 873 | do. |
| Glenties, | 0 0 | 1,623 | 2,486 | 145 | do. |
| Glenties, | 1 0 | 1,817 | 7,003 | 836 | do. |
| Glenties, | 0 0 | 2,813 | 4,104 | 1,369 | do. |
| Glenties, | 0 0 | 4,315 | 12,664 | 1,805 | do. |
| Glenties, | 1 0 | 2,819 | 4,390 | 483 | do. |
| Glenties, | 0 0 | 3,248 | 9,128 | 580 | do. |
| Glenties, | 0 10 | 2,838 | 2,138 | 400 | do. |
| Glenties, | 1 0 | 1,213 | 9,186 | 1,375 | do. |
| Glenties, | 0 0 | 1,759 | 7,023 | 4,541 | do. |
| Glenties, | 1 1 | 4,713 | 9,024 | 5,283 | do. |
| Glenties, | 1 0 | 3,817 | 4,188 | 700 | do. |
| Glenties, | 66, 66, & 14. | 4,318 | 5,260 | 75 | 9 Geo. IV., cap. 65. |
| Glenties, | 0 10 | 3,079 | 1,103 | 1,590 | 17 and 18 Vic., cap. 103. |
| Glenties, | 1 0 | 1,814 | 3,540 | 272 | do. |
| Glenties, | 1 0 | 3,339 | 3,503 | 1,058 | do. |
| Glenties, | 1 0 | 9,018 | 12,361 | 1,317 | do. |
| Glenties, | 0 10 | 6,313 | 9,382 | 734 | do. |
| Glenties, | — | 5,013 | 8,798 | 606 | do. |
| Glenties, | 0 0 | 4,120 | 3,740 | 945 | do. |
| Glenties, | 0 10 | 4,070 | 4,120 | 1,700 | do. |

* The provisions of the Town Improvement Act, 1874, were adopted in Bantry in the month of July, 1880, as already mentioned.

TABLE XXV.—VALUATION OF COUNTIES.

| COUNTIES, AND CITIES AND OF TOWNS. | 1880. | 1881. | 1882. | 1883. | 1884. |
|--|------------|------------|------------|------------|------------|
| | £ | £ | £ | £ | £ |
| Armagh, | 1,621,267 | 1,663,314 | 1,682,196 | 1,697,937 | 1,574,437 |
| Armagh, | 438,913 | 438,697 | 435,668 | 424,368 | 454,368 |
| Carlow, | 165,090 | 164,897 | 164,842 | 164,603 | 164,817 |
| Carrickfergus, County of the Town, | 35,939 | 34,219 | 28,444 | 26,626 | 26,141 |
| Cavan, | 273,341 | 273,354 | 276,190 | 274,397 | 274,803 |
| Clare, | 313,348 | 317,573 | 317,648 | 317,389 | 317,183 |
| Cork, | 1,081,252 | 1,070,080 | 1,073,118 | 1,077,363 | 1,077,699 |
| Cork, County of the City, | 163,732 | 161,387 | 161,175 | 160,387 | 158,741 |
| Down, | 209,839 | 206,640 | 204,343 | 205,084 | 207,341 |
| Down, | 544,007 | 526,722 | 503,014 | 504,535 | 577,281 |
| Down, County of the Town, | 19,445 | 19,033 | 19,033 | 18,493 | 19,449 |
| Dublin, | 874,334 | 817,813 | 802,441 | 806,810 | 802,365 |
| Dublin, County of the City, | 107,471 | 700,033 | 689,814 | 689,539 | 689,664 |
| Fermanagh, | 227,875 | 227,309 | 227,334 | 227,338 | 226,542 |
| Galway, | 443,032 | 448,017 | 442,406 | 442,443 | 442,466 |
| Galway, County of the Town, | 32,026 | 32,066 | 32,590 | 32,508 | 32,819 |
| Kerry, | 293,103 | 292,248 | 291,067 | 290,773 | 290,700 |
| Kildare, | 229,124 | 229,143 | 229,239 | 228,645 | 228,675 |
| Kilkenny, | 241,301 | 241,333 | 241,233 | 242,000 | 241,727 |
| Kilkenny, County of the City, | 17,573 | 17,470 | 17,450 | 17,000 | 17,346 |
| King's County, | 243,227 | 243,773 | 242,688 | 242,705 | 242,629 |
| Lathrim, | 157,228 | 156,806 | 156,581 | 156,773 | 156,725 |
| Limerick, | 452,903 | 453,709 | 452,574 | 452,665 | 452,380 |
| Limerick, County of the City, | 65,347 | 67,726 | 67,090 | 67,504 | 65,627 |
| Londonderry, | 402,374 | 399,973 | 399,374 | 397,692 | 397,762 |
| Lough, | 158,008 | 158,030 | 158,087 | 158,078 | 158,150 |
| Louth, | 217,483 | 215,844 | 215,627 | 214,664 | 214,613 |
| Mayo, | 213,382 | 214,537 | 215,783 | 213,558 | 213,066 |
| Meath, | 248,322 | 248,669 | 247,353 | 247,692 | 247,308 |
| Monaghan, | 262,318 | 263,697 | 265,762 | 265,477 | 265,327 |
| Queen's County, | 260,523 | 260,796 | 261,440 | 262,313 | 262,820 |
| Rooscommon, | 226,769 | 226,731 | 226,674 | 226,505 | 226,519 |
| Sligo, | 212,525 | 214,653 | 214,331 | 214,553 | 214,012 |
| Tipperary, North Riding, | 281,563 | 281,549 | 281,334 | 280,840 | 281,323 |
| Tipperary, South Riding, | 406,543 | 398,738 | 398,434 | 398,539 | 398,611 |
| Tyrone, | 446,734 | 426,710 | 423,926 | 423,331 | 423,567 |
| Wexford, | 277,618 | 277,225 | 277,109 | 277,649 | 276,761 |
| Wexford, County of the City, | 47,336 | 47,323 | 47,165 | 47,140 | 47,156 |
| Westmeath, | 207,383 | 207,444 | 207,273 | 207,140 | 206,693 |
| Wick, | 277,138 | 277,134 | 277,063 | 276,811 | 276,661 |
| Wicklow, | 276,169 | 276,169 | 276,027 | 276,648 | 276,460 |
| Total, | 14,286,540 | 14,286,993 | 14,187,338 | 14,184,922 | 14,082,963 |

[illegible]

| Category | Period | Description | | Frequency of Review | Reviewing Authority |
|----------|--------|--|--|--|--|
| | | Item | Detail | | |
| General | 1 | 1. The state of the country and the state of the world. | 1. The state of the country and the state of the world. | 1. The state of the country and the state of the world. | 1. The state of the country and the state of the world. |
| General | 2 | 2. The state of the country and the state of the world. | 2. The state of the country and the state of the world. | 2. The state of the country and the state of the world. | 2. The state of the country and the state of the world. |
| General | 3 | 3. The state of the country and the state of the world. | 3. The state of the country and the state of the world. | 3. The state of the country and the state of the world. | 3. The state of the country and the state of the world. |
| General | 4 | 4. The state of the country and the state of the world. | 4. The state of the country and the state of the world. | 4. The state of the country and the state of the world. | 4. The state of the country and the state of the world. |
| General | 5 | 5. The state of the country and the state of the world. | 5. The state of the country and the state of the world. | 5. The state of the country and the state of the world. | 5. The state of the country and the state of the world. |
| General | 6 | 6. The state of the country and the state of the world. | 6. The state of the country and the state of the world. | 6. The state of the country and the state of the world. | 6. The state of the country and the state of the world. |
| General | 7 | 7. The state of the country and the state of the world. | 7. The state of the country and the state of the world. | 7. The state of the country and the state of the world. | 7. The state of the country and the state of the world. |
| General | 8 | 8. The state of the country and the state of the world. | 8. The state of the country and the state of the world. | 8. The state of the country and the state of the world. | 8. The state of the country and the state of the world. |
| General | 9 | 9. The state of the country and the state of the world. | 9. The state of the country and the state of the world. | 9. The state of the country and the state of the world. | 9. The state of the country and the state of the world. |
| General | 10 | 10. The state of the country and the state of the world. | 10. The state of the country and the state of the world. | 10. The state of the country and the state of the world. | 10. The state of the country and the state of the world. |

Abstract

100% 100% 100% 100%

Figure 1

100

DUBLIN CASTLE,

12th December, 1896.

SIR,

I have to acknowledge the receipt of your letter of the 10th instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland during the Year 1895.

I am, Sir,

Your obedient servant,

J. B. DOUGHERTY.

The Secretary,

Local Government Board,

Custom House.